MANUAL
BOARD OF FINANCE AND TAXATION
JERSEY CITY

1877 - 78

MANUAL

OF THE

Board of Finance and Taxation

OF JERSEY CITY,

For the Year 1877-78.

FREE PUBLIC LIBRARY. JERSEY CITY, N. J.

PRINTED BY ORDER OF THE BOARD.

JERSEY CITY:

M. MULLONE, PRINTER, 30 AND 32 MONTGOMERY STREET.

1878.

N352.1
J48

MEMBERS

OF THE

BOARD OF FINANCE AND TAXATION.

M. M. DROHAN, - - - President.

JOHN T VAN CLEEF, - - - Clerk.

MARCUS BEACH,

HENRY PATTBERG,

SIMEON H. SMITH,

JEREMIAH SWEENEY.

37882

STANDING COMMITTEES.

1877-78.

FINANCE.

PATTBERG, BEACH, SMITH, SWEENEY.

TAXES AND CONCURRENT RESOLUTIONS.

SMITH, PATTBERG, SWEENEY, BEACH.

SALARIES AND CLAIMS.

BEACH, SWEENEY, SMITH, PATTBERG.

PRINTING, STATIONERY AND SUPPLIES.

SWEENEY, BEACH, SMITH, PATTBERG.

MINUTES.

Special meeting of the Board of Finance and Taxation, for the purpose of organizing, held in the City Hall on Friday, April 13, 1877, at 10 o'clock, P. M.

Present—Messrs Beach, Drohan, Pattberg, Smith and Sweeney.

John T. Van Cleef was appointed Clerk pro tem.

The Clerk having called the Board to order, Mr. Drohan was on motion appointed President pro tem.

On motion the Board went into an election for President.

Messrs Beach and Smith were appointed tellers:

Mr. Pattberg nominated Martin M. Drohan, and he having received four votes, being the whole number of votes cast, he was duly declared elected as President of the Board.

On motion the Board went into an election for Clerk.

John T. Van Cleef being nominated, a vote was taken, and he having received five votes he was duly declared elected Clerk.

By Mr. Pattberg and carried: Moved, That a committee of three be appointed to report on rules for the government of this Board.

The President appointed on that committee, Messrs. Pattberg, Smith and Beach.

By Mr. Pattberg and carried: Moved, That the Clerk be authorized to have twenty copies of the minutes of this Board bound in manual form.

By Mr. Pattberg, and carried: Moved, That the clerk of this Board be requested to notify the Assessors of all the Districts to meet at once and organize as a Board of Assessors, and also to meet with the Board of Finance and Taxation on Thursday, April 19, 1877, at 7.30 o'clock p. m.

By Mr. Smith and adopted:

Resolved, That the salary of the Clerk of the Board of Finance and Taxation be and is hereby fixed at the sum of twelve hundred dollars per annum.

On motion the Board took a recess of ten minutes.

On reassembling, the Board proceeded to the appointment of an assessor for the Sixth District.

Mr. Sweeney nominated A. Northrup.

Mr. Pattberg nominated John Craven.

President Drohan nominated J. C. Clark.

Mr. Smith nominated J. H. Westervelt.

The President appointed Mr. Smith and Mr. Beach as tellers. Two ballots were taken with the following result:

On the first ballot A. Northrup received 1 vote, John Craven 1 vote, J. C. Clark 1 vote, J. H. Westervelt 1 vote, no one having received a majorty of the votes cast, the President declared no appointment.

On the second ballot John Craven received 1 vote, J. H. Westervelt received 1 vote, J. C. Clark received 3 votes. J. C. Clark having received a majority of the votes cast, was duly declared assessor of the Sixth Aldermanic District.

By Mr. Pattberg, and carried, Moved, That when this Board adjourns it be to meet on Thursday, April 19th, 1877, at 7.30 o'clock p. m.

On motion the Board adjourned.

JOHN T. VAN CLEEF, Clerk.

Regular meeting of the Board of Finance and Taxation, held in the City Hall, Thursday, April 19, 1877, at 7:30 o'clock, P. M.

Present—President Drohan, Messrs. Beach, Pattberg. Smith and Sweeney.

On motion the reading of the minutes of the last regular meeting held April 12, 1877, was dispensed with and they were approved as printed. The minutes of the special meeting held Friday, April 13th, at 10 o'clock. A. M., were approved as read.

As the first order of buriness the President called for the report of the Special Committee on Rules.

The committee reported recommending that the rules of order of the former Board of Finance and Taxation be adopted for the government of this Board, with the following amendment. Insert at end of rules the following: "Any rule of this Board may be amended by a majority vote of its members; provided one one week's notice be given by any member of his intention to make such amendment,"

The Committee recommend that the rules, together with those sections of the city charter which relate to the Board of Finance and Taxation, be printed in book form and that the material be properly arranged by the Corporation Attorney, assisted by the Clerk of this Board.

The President having called for the yeas and nays the report was received and the recommendation adopted.

PRESENTATION OF PETITIONS AND COMMUNICATIONS.

Communication from James McDermott petitioning the Board to refund $21.75, being amount of fine erroneously imposed. Received and referred to Committee on Taxes and Concurrent Resolutions.

PRESENTATION OF CLAIMS.

Claim of The Argus of $26 50 for advertising and printing manuals. Received and referred to Committee on Printing, Stationery and Supplies.

Claims of John G. Smith, amounting in all to $247 26. for alterations and repairs at truck house No. 7 during the year 1870. Received and referred to Corporation Counsel.

OFFICIAL COMMUNICATIONS.

The President announced the following as the Standing Committees for the ensuing year:

Committee on Finance — Messrs. Pattberg, Beach, Smith and Sweeney.

Committee on Taxes and Concurrent Resolutions—Messrs. Smith, Pattberg, Sweeney and Beach.

Committee on Salaries and Claims—Messrs. Beach, Sweeney, Smith and Pattberg.

Committee on Printing, Stationery and Supplies—Messrs. Sweeney, Beach, Smith and Pattberg.

The Corporation Counsel presented the following official bonds duly approved as drawn in legal form by the Corporation Counsel and Attorney.

Official bonds of William Clarke, Michael O'Grady, Robert M. Jarvis, Peter Semler, James F. Crandall and Henry Lembeck as members of the Board of Public Works. Official bonds of Charles H. Parsons, Edward O'Donnell, James Meehan, Charles L. Krugler and Henry Windecker as members of the Board of Fire Commissioners. Official bonds of Matthew Monks, David C. Joyce, Nathan R. Fowler, Anton Schick, John Q. Bird and James T. Hough as members of the Board of Police Commissioners. Official bonds of Henry Crawford, William Wiegers and John Feehelay as constables. They were all referred to the Committee on Finance.

Communication from the City Clerk with a resolution stating that the chairman of the Committee on Alms of the Board of Aldermen desired an appropriation for the relief of the out-door poor under the act approved February 20, 1877. Referred to Corporation Counsel.

A veto message was received from his Honor the Mayor, as follows:

MAYOR'S OFFICE,
JERSEY CITY, April 13th, 1877.

To the Honorable Board of Finance and Taxation of Jersey City.

Gentlemen—I herewith return, without my approval, your resolution of April 5th, 1877, ordering warrant to be drawn in favor of E. J. Koch, editor of "Die Freie Presse," for advertising Corporation notices, amounting to $15. It does not appear from your minutes that the said paper has been legally appointed one of the official papers of this Corporation.

I will be pleased to give my sanction to such appointment whenever your Board will pass a resolution making said paper one of the official organs, coupled with satisfactory evidence that such paper possesses a larger circulation than the contemporary which it is designed to supercede.

Very respectfully,
CHARLES SIEDLER, Mayor.

The communication was received, ordered spread at large upon the minutes, the veto laid upon the table and the subject matter referred to the Corporation counsel for his opinion.

Resolution from the Board of Police Commissioners requesting this Board to transfer from the account of the Committee on Lamps and Lights the sum of $140.99 to the Committee on Hospitals and Dispensaries, to cover amount of bill due Jersey City Gas Light Company for gas consumed at Charity Hospital, there being a surplus in the first mentioned Committee over and above what will be needed. Received and referred to Committee on Salaries and Claims.

The City Comptroller reported the following receipts of the City Treasurer, April 12th to 18th, both days included:

General Tax Account, total.....	$155,3?4 30
Assessment Account, total.....	6,085 76
Sinking Fund Account, 1873, total..	991 80
" " " 1876, total..	1,?56 88
Water Account, total.....	9,425 09

The City Treasurer reported the following balances in the National Banks at the close of business this day.

Balance Credit Tax account.....	$9,031 37
" " Assessment account..	8.640 28
" " Water account.....	15,693 52
" " Sinking Fund account, 1873.....	25,915 43
Balance Credit Sinking Fund account, 1876.....	19,147 71

Both reports were received and ordered filed.

Communication from the City Treasurer requesting information in regard to the transfer of a certain lease to Anna M. Finck, on payment of $50 87 amount due the city from her on account of rent of premises junction of Newark and Railroad avenues. Received and referred to Corporation Counsel.

Communication from the City Treasurer stating that on the first day of July next there will fall due 264 Jersey City Water bonds of $1,000, each amounting to the sum of $264,000, which the Board may desire to renew. The communication was received and referred to Corporation Counsel.

Concurrent resolution and preamble from the Board of Public Works in reference to construction of a sewer in Webster avenue, commencing at the northerly boundry of lot 246 and running to Griffith street, and thence to New York avenue, and connecting with main sewer in said avenue. Received and referred to Committee on Taxes and Concurrent Resolutions.

Concurrent resolution with preamble from Board of Public Works in reference to improvement of Hancock avenue, from the northerly line of Franklin street to the land of Wm. B. Ogden. Received and referred to the Committee on Taxes and Concurrent Resolutions.

Concurrent resolution from the Board of Public Works ordering paid certain claims, received and referred to Committee on Taxes and Concurrent Resolutions.

Communication from the Board of Assessors, stating that they had held a meeting April 17, 1877, and organized, with Edward S. Smith as President and John M. Parks Clerk, and were ready for business, and requesting the Board of Finance and Taxation to furnish the necessary field books, maps, stationery, &c. The communication was received and referred to the Committee on Printing, Stationery and Supplies, with power.

Communication from Corporation Attorney advising payment of judgment of $3,805 48, obtained in the suit of Daniel Runkle against the Mayor and Aldermen of Jersey City. Referred to Committee on Finance to report this evening.

REPORTS OF STANDING COMMITTEES.

The Committee on Finance reported a judgment claim of Daniel Runkle against the Mayor and Aldermen of Jersey City, recommending the adoption of the following resolution:

Resolved, That the judgment obtained in the New Jersey Supreme Court against the Mayor and Aldermen of Jersey City in favor of Daniel Runkle be paid; and that a warrant be drawn in favor of Scudder and Vreedenburgh, attorneys for said Daniel Runkle, for the total amount of said judgment and costs and interest thereon from the time of entering said judgment, February 28, 1877, until paid. Amount of judgment, $3,740 57; amount of costs, $64 91; total, $3,805 48; interest on said judgment and costs from February 28th, 1877, until paid. The warrant to be delivered upon the filing with the City Clerk a proper satisfaction price approved by the Corporation attorney.

The President having called for the aves and nayes on the above resolution, the report of the committee was received and the resolution adopted unanimously.

The Committee on Taxes and Concurrent Resolutions reported on concurrent resolutions from the Board of Public Works recommending the adoption of the following resolutions.

Resolved, That the following resolution, adopted by the Board of Public Works March 20, 1877, to wit:

Resolved, That $340 be paid to L. W. Leeds & Co. for services in ventilating and heating public school No. 7, be and is hereby concurred in by the Board of Finance and Taxation.

Resolved, That the following resolution, adopted by the Board of Public Works, April 10, 1877, to wit:

Resolved, That $147 90 be paid to Adolph Luck for carting sewer stuff; $11 25 to Myles Tierney for sand for street repairs; $35 95 to John Van Beuren for carpenter work at gate house, reservoir No. 2; $71 67 to Daniel Davis for kerosene oil and tallow for Belleville water works; $13 56 to McNab & Harlin for supplief to machinery; $331 to McNab & Harlin for eight globe valves; $106 59 to McNab & Harlin for nine globe valves; $32 50 to Geo. F. Sandford for carpenter work at Belleville; $32 79 to Jas. Frowe for tin work at Belleville; $10 64 to Vanderbeek & Sons for walnut lumber at Belleville. $407 to McNab & Harlin for corporation stop cocks; $4 70 to H. Luttgen for tape line, emery cloth, &c.; $28 20 to H. O. Rosenkrans for egg coal, office Board of Public Works; $21 70 to H. F. McDermott for advertising corporation notice; $60 to The Argus for advertising corporation notices, be and is hereby concurred in by the Board of Finance and Taxation.

The President having called for the ayes and nays on each of the above resolutions, the reports were received and the resolutions adopted unanimously.

The Committee on Printing, Stationery and Supplies reported on claim of The Wacht-am-Hudson and The New Jersey Free Press, recommending that said claims be referred to the Corporation Counsel for his opinion as to which paper was entitled to publish corporation notices as an official paper.

On motion the report was received and the recommendation adopted.

MISCELLANEOUS BUSINESS.

By Mr. Sweeney and carried: Moved, That we proceed to the appointment of a City Treasurer, City Comptroller, Corporation Counsel and Corporation Attorney.

The President appointed Messrs. Smith and Beach as tellers.

Mr. Sweeney nominated Thomas Earle for City Treasurer, and he having received five votes was duly declared City Treasurer for the ensuing year, there being no other nominations made.

Mr. Pattberg nominated Samuel C. Nelson for City Comptroller, and he having received five votes was duly declared City Comptroller for the ensuing year, there being no other nominations made.

Mr. Sweeney nominated Leon Abbett for Corporation Counsel, and he having received five votes was duly declared Corporation Counsel for the ensuing year, there being no other nominations made.

Mr. Pattberg nominated Henry Traphagen for Corporation Attorney, and he having received five votes was duly declared Corporation Attorney for the ensuing year, there being no other nominations made.

By Mr. Smith, and carried—Moved, That when this Board adjourns it be to meet Friday, April 20th, 1877, at 7:30 o'clock P. M.

On motion of Mr. Pattberg the Board adjourned.

JOHN T. VAN CLEEF, Clerk.

Regular adjourned meeting of the Board of Finance and Taxation held in the City Hall Friday, April 20th, 1877, at 7:30 o'clock p. m.

Present—All the members.

The reading of the minutes of the last meeting was dispensed with until Thursday, April 26th, 1877.

The Board on motion took a recess for twenty minutes. On reassembling the Committee on Finance reported the following official bonds. Members of the Board of Public Works. Official bonds in the sum of $15,000 each of William Clarke, with Horatio N. Ege and Frederick Grain, Jr., as sureties; Michael O'Gready, with John Mullins and John M. Shannon as sureties; Robert M. Jarvis, with Charles H. O'Neill, James Keary and Daniel Whalen as sureties; Peter Semler, with Herman Bruns and Martin Bonner as sureties; James F. Crandall, with Noah D. Taylor and Orestes Cleveland as sureties; Henry Lembeck, with John Betz and John H. Sanders as sureties.

Members of the Board of Police Commissioners—Official bonds in the sum of $15,000 each of Matthew Monks with John Halliard, Jeremiah Sweeney and Henry Carroll as sureties; David C. Joyce, with John Craven and Patrick Dowling as sureties; Nathan R. Fowler, with Michael Doyle and John R. McPherson as sureties; Anton Schick, with George Kreiner, Jacob Faller and Henry Kline as sureties; John Q. Bird, with John J. Toffey and Alfred Heritage as sureties; James T. Hough, with Orestes Cleveland and William Buck as sureties.

Members of the Board of Fire Commissioners.—Official bonds in the sum of $15,000 each of Charles H. Parsons, with Geo. Duncan and Dominicus Wegman as sureties; James Meehan, with Patrick Kelly and Patrick Meehan as sureties: Edward O'Donnell with Frank W. Mitchell, Martin Hanly and Patrick Coogan as sureties; Charles L. Krugler with Charles H. O'Neill and William D. Hart as sureties; Henry Windecker with John Smith, John Pell and Christian Wagenthal as sureties.

The following Constables' bonds were presented by the same Committee as approved:

Bond of John Feehelay, in the sum of $1,000, with Michael Rochford and John Purcell as sureties; bond of Dennis Farrell, in the sum of $1,000, with John Purcell and John Smith as sureties; bond of Henry Crawford, in the sum of $1,000, with George Cutter and George C. Doyle as sureties; bond of William Wiegers, in the sum of $1,000, with Peter Curley and Philip Moschel as sureties.

The Report of the Committee on Finance approved the several bonds above mentioned were received, and the recommendations adopted.

On motion, the bonds were ordered filed and spread at large upon the bond book kept for that purpose.

On motion the Board adjourned.

JOHN T. VAN CLEEF, Clerk.

Regular meeting of the Board of Finance and Taxation, held in the City Hall, Thursday, April 26, 1877, at 7:30 o'clock P. M.

Present—President Drohan, Messrs. Pattberg, Beach and Smith.

Absent—Mr. Sweeney.

On motion of Mr. Smith, the reading of the minutes of the last regular meeting, held April 19, and the minutes of the regular adjourned meeting of April 20, 1877, was dispensed with, and they were approved as printed.

PRESENTATION OF PETITIONS AND COMMUNICATIONS.

Communication from John H. Ward, stating that the sum of $92 20 was due to him on account of his salary as Assessor of the Third district, for the year 1876-7. Received and referred to the Committee on Salaries and Claims.

PRESENTATION OF CLAIMS.

Claim of McAvoy Bros., of $12102, for stationery. Received and referred to the Committee on Printing, Stationery and Supplies.

Claim of the Hudson Ice Company for ice furnished City Hall, $11.13. Received and referred to the Committee on Printing Stationery and Supplies.

OFFICIAL COMMUNICATIONS.

Corporation Counsel and Attorney reported the following official bonds approved as drawn in legal form:

Official bond of Thomas Earl, City Treasurer, in the sum of $125,000, with B. G. Clark, Mathew Armstrong, A. H. Wallace and James L. Ogden as sureties.

Official bond of Andrew J. Martin, Fire Commissioner, in the sum of $15,000, with Michael S. Allison and Theodore Smith as sureties.

The following constable's bonds were received from the Corporation Counsel and Attorney approved as drawn in legal form: bond of Geo. E. Beaty, with Geo. B. Fielder and John H. Saunders as sureties, in the sum of $1,000. Bond of Godfrey Dilloway with Augustus Thau and August Cramer as sureties, in the sum of $1,000. Bond of Daniel Donovan with John O'Mara and Michael Desmond as sureties, in the sum of $1,000. Bond of Thomas Wandle with Jasper Wandle and Samuel Hetherington as sureties, in the sum of $1,000. Bond of Robert Madigan with Henry Carroll and John Madigan as sureties, in the sum of $1,000. Bond of Charles Koebble with David Bumsted and John A. White as sureties, in the sum of $1,000. Bond of Thomas Foley with Michael Foley and Michael McNeil as sureties, in the sum of $1,000. All of the above bonds were received and referred to the Committee on Finance.

Communication from the City Clerk with resolution from the Board of Aldermen requesting the Board of Finance and Taxation to increase the appropriation for the relief of the poor, the appropriation heretofore made being exhausted. Received and referred to the Committee on Finance.

Communication from the City Clerk requesting authority to cancel sale for taxes of 1868-9 of property of the United Railroad and Canal Companies, claim to be exempt from taxation. Received and referred to the Committee on Taxes and Concurrent Resolutions.

Communication from the Corporation Counsel in regard to the transfer of lease of premises junction of Newark and Railroad avenues to Anna M. Finck, cousel recommended transfer of said lease on the payment of amount due from said Anna M. Finck. Received and referred to the Committee on Finance.

The City Treasurer reported the following balances in the National Banks at the close of business this day:

Balance credit tax account	$197,347 42
Balance credit assessment account	12,234 31
Balance credit water account	17,914 41
Balance credit sinking fund acc't, 1873	27,398 35
Balance credit sinking fund acc't, 1876	22,234 31

The City Comptroller reported the following receipts of the City Treasury April 19th to 25th, both days included:

General tax account, total	$205,545 08
Assessment account, total	3,134 51
Sinking Fund account, 1873, total	1,057 38
Sinking Fund account, 1876, total	1,780 33
Water account, total	1,930 49

Both received and ordered filed.

Concurrent resolution from the Board of Public Works concerning the reappointment of John V. B. Vreeland as registrar of the Water Works at a reduced salary of $2,200. Received and referred to the Committee on Finance.

Concurrent resolution from the Board of Public Works ordering paid certain claims. Received and referred to the Committee on Taxes and Concurrent Resolutions.

Requisition from Hugh Ougan, assessor of 3d district requesting a field map; requisit on from Clerk of the Board of Finance and Taxation requesting stationery. Both received and referred to the Committee on Printing, Stationery and Supplies, with power.

OPINIONS OF CORPORATION COUNSEL.

JERSEY CITY, April 24th, 1877.

To the Hon. Board of Finance and Taxation:

Gentlemen:—In answer to your communication referring to me the claims of Mr. McDermott for $8,500. I present to your Board the following facts and my opinion: As suit was commenced by Hugh F. McDermott at the May term of the Supreme Court, 1875, against Jersey City for $2,500 with interest, from April 1st, 1875, for publishing in the Jersey Herald the official minutes of the different city Boards from June 1st, 1874, to April, 1875, at $250 per month. This suit was tried before Justice Manning M. Knapp, at the Hudson Circuit. Hon. William A. Lewis representing the city and Job Lippincott, Esp., the plaintiff.

The Circuit Court Judge decided in favor of the city and against the plaintiffs. A rule to show cause why there should not be a new trial is still pend ng and undetermined, the plaintiff not having moved his case. The points in favor of the city are very clearly and fully stated in the brief of Mr. Lewis presented to Judge Knapp, and the claims of the plaintiff are ably stated by Mr. Lippincott. I shall not restate the views urged by counsel, because both the city and the plaintiff are bound by the decision of Justice Knapp until it is reversed. This decision judicially settled the matter in favor of the city and against the plaintiff. Since this decision of Justice Knapp, the Legislature has has passed an act entitled "An act relative to the publication of the minutes and proceedings of the several municipal Boards of the cities of this State," approved March 9th, 1877, and under it Mr. McDermott presents a claim of $8,500 for printing the minutes of the various city Boards from May 1st, 1874, to March 1st, 1877. Plaintiff claims by his counsel, Mr. Lippincott, that this act authorizes and directs the payment of this claim.

The act provides that in any city in this State the municipal Boards whereof are authorized by special act of the Legislature to publish the minutes and proceedings of said Board or Boards; the proprietor or proprietors of the official newspaper or newspapers so designated by said Board or Boards shall be entitled to receive, etc., according to the rates fixed by said municipal Board or Boards. The question is does Mr. McDermott come within the term of this act: there are two principal constructions to this act. It is ambiguous. It should never have been passed in its present shape. The counsel for plaintiff claims that as Mr. McDermott was and is the proprietor of an official newspaper designed by the Board of Finance, May, 9th, 1874, that he comes directly within the terms of the act of March 9, 1877, and is therefore entitled to recover from the city payment for the minutes published in full in the Jersey City Herald, from May 1st, 1874, to March 1st, 1877. It is claimed on behalf of the city, that Judge Knapp has substantially held that the Board of Finance and Taxation never designated the Herald as an official paper to publish the minutes of the different Boards, and that the Board had a right to confine the publications in the Herald to "legal notices required by the city charter to be published. My opinion is that Mr. McDermott cannot recover under this act, but I do not think the question one entirely free from doubt. Under this act of March 9th, 1877, the court may hold that the city must pay this claim. If Mr. Mc-

Dermott is entitled to pay he will recover for the whole period, and in all probability the price paid the Journal and Argus, of $250 per month, will be considered the proper compensation. If the city can compromise this claim for a moderate and reasonable sum I should deem this a proper case in which to seek to reach that result. The position of the city since the act of March 9, 1877, is not so certainly right in law as to exclude the consideration of the possibility of a mistaken view by the city in this matter. The act was certainly passed with the expectation of those that favored it that Mr. McDermott would be benefitted thereby. I opposed and voted against this act because it purported to absolutely direct the payment of money without judicial investigation, or submission to arbitration, to ascertain what, if anything, was equitably due Mr. McDermott. It may be that the courts will hold that the act does what it was intended to do, and that the city must pay Mr. McDermott under the act. Although I am of opinion the plaintiff cannot recover, yet I believe that there is enough of a question in this case to warrant the attempt to obtain a moderate compromise.

Respectfully submitted,

LEON ABBETT, Corporation Counsel.

Received and referred to the Committee on Salaries and Claims.

JERSEY CITY, April 24, 1877.

To the Honorable the Board of Finance and Taxation:

Gentlemen—In reference to the renewal of the 264 six (6) per cent Jersey City water bonds of $1,000 each falling due July 1, 1877, my opinion is that there should be a resolution passed by the Board of Aldermen under chapter 62 of the laws of 1877, "An act authorizing the incorporated cities, towns and townships of this State to renew matured and maturing bonds," approved March 8, 1977, to renew 96⅔ per centum of said indebtedness by the issuing of the bonds of Jersey City for that purpose.

A similar resolution should also be passed by the Board of Finance and Taxation of Jersey City. The form of the resolution had better be submitted to me when you determine on details of renewal.

Respectfully submitted,

LEON ABBETT, Corporation Counsel.

Received and referred to the Committee on Finance.

Jersey City, April 24, 1877.

To the Honorable the Board of Finance and Taxation:

Gentlemen--The claims of John G. Smith are old claims, being entirely for the years 1870 and 1871. I cannot find any lawful authority for their payment and they are so stale that I recommend their rejection, unless Mr. Smith shall show you that the work and materials named therein were duly ordered by competent authority and received and accepted by the city, and that he also give you some reason why, if just, he has let them sleep so long.

Respectfully submitted.

LEON ABBETT, Corp. Counsel.

Received and referred to the Committee on Finance.

Jersey City, April 24, 1877.

To the Honorable the Board of Finance and Taxation:

Gentlemen—You have power under the act of February 20, 1877, entitled "An Act to provide for the further relief of the poor: to increase the appropriation for the poor, to not exceeding $10,000." But you are also to adopt and enforce such measures and regulations respecting the disbursing such appropriation or otherwise relieving the poor as will, in your judgment ensure a prudent, wise and economic expenditure of such sum. The money is to be raised by borrowing, and if not paid before, must be inserted in the next tax levy.

Respectfully submitted,

LEON ABBETT, Corp. Counsel.

Received and referred to the Committee on Finance

Jersey City, April 24, 1877.

To the Honorable the Board of Finance and Taxation:

Gentlemen—I herewith send you my views as to the designation of official newspapers and the substitution of others in their place from time to time. The 2d section of the supplement to the city charter, approved March 24, 1873, enacts that the Mayor shall have power to veto the action of any Board within ten days thereafter etc. The Supreme Court in the case of the State ex. rel. John B. Haight vs. James H. Love, in its opinion, read by Dixon, J., says:

"The word action used in this section is, standing alone, of very wide import, but it can not receive such interpretation here." I think, therefore, that only those acts of the Board of Finance and Taxation which partake of a legislative character are subject to the Mayor's veto."

The 4th section of the supplement to the city charter approved March 27, 1874, provides that hereafter the official papers in Jersey City shall be designated by the Board of Finance and Taxation from time to time, &c. The third shall be a weekly newspaper, &c., and one weekly newspaper published in said city, and printed in the German language, &c. The Board of Finance and Taxation in 1874 made a designation, as appears by their minutes, and the Jersey City Herald and the Wachtam Hudson were designated for the purposes therein expressed as the two weekly papers under the act of March 27, 1874. This year the Board made a new designation and substituted the New Jersey Freie Presse in place of the Wachtam Hudson. The main question under the decision of the Supreme Court is as to the character of this act of the Board. Does this act of designation and substitution "partake of a legislative character?' In my judgment it does not. I do not think that the power is vested in his Honor the Mayor under the rule laid down by the Supreme Court to veto the action of your Board in making this new designation of official papers. This view of the case renders it unnecessary for me to examine the further question as to whether the Mayor really did veto the designation made by your Board.

Respectfully submitted,

LEON ABBETT, Corporation Counsel.

Received and referred to the Committee on Finance.

REPORTS OF STANDING COMMITTEES.

On motion the Board took a recess for 20 minutes, and on reassembling the Committee on Finance reported the following official bonds, recommending that they be approved:

Bonds of Thomas Earle, City Treasurer, Andrew J. Martin, Fire Commissioner.

Constables' Bonds—Bonds of Thomas Foley, Charles Koebble, Robert Madegan, Daniel Donovan, Thomas Wandle, George E. Beatty and Godfrey Dilloway.

The report of the committee was received and the recommendation adopted.

The same committee reported on the matter of the $1,000 bridge bond, as follows:

To the Hon. the Board of Finance and Taxation.

Gentlemen:—Your Committee on Finance would respectfully report that they have examined the application for payment of Bergen bridge bond for $1,000 due Feb. 1st, 1877, held by New York Savings bank, and find that from report of the City Attorney herewith that said bond is irregular. That it has not the signature of the Treasurer. That if it was issued under the law of March 28, 1866 it bears date (Feb. 1, 1866) before the passage of the act. That the Bonds authorized by that act were not to become due until after 1880.

Your committee therefore cannot recommend the payment of said bond unless a good and sufficient surety be given indemnifying the city against any possible loss. On motion the report was received and the recommendations adopted.

The Committee on Taxes and Concurrent Resolutions reported, recommending the following resolution:

Resolved, That the following resolution adopted by the Board of Public Works April 17, 1877, to wit:

Resolved, That $159.70 be paid to Warner & Carscallen for feed for street department horses; $14.36 to Dodge, Meigs & Company for spruce timber and plank; $17.71 to Daniel Davis

for ½ bbl. of axle grease; $59.79 to James Hetherington for feed for street department horses; $121.61 to Daniel Davis for castor and lard oil; $7.38 to Cooke & Beggs for bolts for Jersey City Water Works; $21 35 to Dodge Meigs & Co. for spruce timber and plank; $397 to Wm. Runkle for 80 lengths of 6 inch cast iron water pipe; $44 29 to Warner & Carscallen for feed for pipe yard horses; $53 to Jersey City Gas Light Co. for gas at Board of Works office; $56 to Adolph Luck for cleaning three privy vaults at school No. 8; $119 90 to Pangborn, Danning & Dear for printing and advertising corporation notices; $90 14 to Wacht-am-Hudson for advertising corporation notices, be and is hereby concurred in by the Board of Finance and Taxation.

The President having called for the ayes and nays on the above resolution, the report of the committee was received and the resolution adopted.

The same committee reported that in accordance with a resolution adopted by the Board of Aldermen under and by virtue of an act of the Legislature relating to past due taxes and assessments, the committee caused an advertisement to be inserted in the official papers setting forth the time during which taxes and assessments due and payable may be paid at the rate of seven per centum per annum. The report of the committee was received and the action approved.

The Committee on Salaries and Claims reported on resolution from the Board of Police Commissioners requesting a transfer of certain moneys from one account to another, recommending the adoption of the following resolution:

Resolved, That the Comptroller be and is hereby authorized to transfer the sum of $140.99 from the account of the Committee on Lamps and Lights to the account of the Committee on Hospitals and Dispensaries of the Board of Police Commissioners, to cover amount of bill due the Jersey City Gas Light Company for gas consumed in Charity Hospital; there being a surplus in the first mentioned Committee over and above what will be needed.

The President calling for the ayes and nays, the report was received, and the resolution adopted unanimously.

The same Committee reported the salary list as correct, and recommended the adoption of the following resolution:

Resolved, That warrants be ordered drawn for the payment of salaries for the month of April, 1877, when due, viz: Charles Siedler, Mayor, $166.66; Thomas Earle, City Treasurer, $ 50.00; Samuel C. Nelson, comptroller, $250; Leon Abbett, corporation counsel, $416 66; Henry Traphagen, corporation attorney, $291 66; William Stevens, $100; Isaac Morrow, Jr., clerk to treasurer, $100; John T. Van Cleef, clerk to Board of Finance and Taxation, $100; Andrew Whyte, assistant collector, $125; James Grady, clerk to collector, $80; Samuel Dickinson, clerk to collector, $80; John Creech, clerk to collector, $80; D. T. Jeffries, clerk to collector, $80; Walter Kissam, clerk to collector, $80; Seneca Barker, clerk to collector, $80; L. E. Smith, clerk to collector, $80; John T. Kaylar, clerk to collector, $80; Jas. S. Browning, messenger, $50; Jacob Emory, tax bill distributor, 25 days at $3, $75; Frederick Wolbert, clerk to police court, $75; Thos K. Halstead, clerk to city clerk, $100; N. E. Feury, clerk to city clerk, $83 33; A. L. Sears, clerk to city clerk and mayor, $83 33; The Argus, printing minutes, $250; the Evening Journal, printing minutes, $250; Ann Norton, cleaning rooms in City Hall, $76; Bridget Parker, cleaning rooms in City Hall, $33.

The President having called for the ayes and nays, the report of the committee was received and the resolution adopted

Committee on Printing, Stationery and Supplies reported on the claim of the Argus, recommending the adoption of the following resolution:

Resolved, That the sum of $23 50 be paid to The Argus for printing 100 bonds and 10 pages of manuals

The President having called for the ayes and nays the report was received and the resolution adopted.

The same committee reported on claim of Edmund J. Koch, recommending the adoption of the following resolution:

Resolved, That the sum of $82 20 be paid to Edmund J. Koch, editor of the New Jersey Friele Presse, for printing corporation notices from March 2 to 31st, 1877.

The President having called for the ayes and nays on the above resolution, the report was received and the resolution adopted unanimously.

The same committee reported on claim of Edmund J. Koch, recommending the adoption of the following resolution:

Resolved, That the sum of $15 be paid to Edmund J. Koch, editor of the New Jersey Friele Presse, for printing corporation notices from February 8 to March 2d, 1877.

The President having called for the ayes and nays the report was received and the resolution adopted by the following vote:

Ayes—President Drohan, Messrs. Beach and Pattberg.

Mr. Smith having been excused from voting.

MISCELLANEOUS BUSINESS.

By Mr. Pattberg:

Resolved, That warrants be drawn on the City Treasurer in favor of that officer for the following amounts, to be deposited in the Hudson County National Bank to the credit of interest account of May, 1877:

On general account	$20,418 34
On general account	11,000 00
On assessment account	84,910 00
On Water account	29,330 00

By Mr. Pattberg:

Resolved, That a warrant be drawn on the City Treasurer in favor of that officer for $15,000 (fifteen thousand dollars), to transfer that amount from general account to water account to repay part of loan.

By Mr. Pattberg:

Resolved, That a warrant be drawn on the City Treasurer in favor of that officer for the sum of seventy-three thousand dollars to transfer that amount from general account to assessment account as a loan.

The President having called for the ayes and nays on each of the above resolutions, they were adapted unanimously.

By Mr. Smith:

Resolved, That the Board of Directors of Education be requested to transmit to the Board of Finance and Taxation such information duly certified as will enable the said last mentioned Board to make an appropriation for the payment of teachers for services rendered after the appropriation had been exhausted, and who continued teaching during the remainder of the last fiscal year without compensation, in order that proper action may be had under the act approved March 8th, 1877, entitled "An act respecting deficiencies in appropriations for the payment of teachers' salaries in cities."

The resolution was unanimously adopted.

By Mr. Pattberg and carried: Moved, That the clerk of this Board be and he is hereby instructed to notify the different Boards of the city government of the change made by this Board in substituting the New Jersey Friele Presse in place of the Wacht am Hudson, as an official newspaper of Jersey City.

On motion Mr. of Smith the Board adjourned.

JOHN T. VAN CLEEF, Clerk.

Special meeting of the Board of Finance and Taxation, held in the City Hall, Monday, April 30, 1877, at 10 o'clock, A. M.

Present—President Drohan, Messrs. Beach, and Pattberg.

Absent—Messrs. Smith and Sweeney.

The President informed the members that the meeting had been called to concur in resolutions from the Board of Public Works.

The Committee on Finance to whom was referred April 26th, 1877, the resolution from the Board of Public Works appointing J. V. B. Vreeland Registrar of the Water Works at a salary of $2,500 per annum, reported recommending the adoption of the following resolution:

Resolved, That the following resolution adopted by the Board of Public Works April 21, 1877, to wit:

Whereas, This Board did, at their meeting held April 3d, 1877, by resolution, appoint John V. B. Vreeland Registrar of the Water Works for the ensuing year, at an annual salary of $2,500 and whereas, the Board of Finance and Taxation did, at their meeting held April 11th, 1877, non-concur in said appointment, giving as their reason therefor that the amount of salary was excessive; therefore

Resolved, That this Board does hereby appoint John V. B. Vreeland registrar of the water works for the year ending April 1, 1877, at an annual salary of $2,200; and

Resolved, That a copy of this resolution be sent to the Board of Finance and Taxation for their concurrence therein, be and is hereby nonconcurred in by the Board of Finance and Taxation.

The President having called for the ayes and nays, the report was received and the resolution adopted by the following vote:

Yeas—President Drohan, Messrs. Beach and Pattberg.

Absent—Messrs. Smith and Sweeney.

Concurrent resolution from the Board of Public Works appointing Wm. A. Brown registrar of the water works for the year ending 1877, received and referred to the Committee on Finance to be reported on immediately.

Committee on Finance reported on said concurrent resolution appointing Wm. A. Brown registrar aforesaid, recommending the adoption of the following resolution:

Resolved, That the following resolution adopted by the Board of Public Works April 27, 1877, to wit:

Resolved, That by and with the concurrence of the Board of Finance and Taxation and in accordance with the provisions of a supplement to the city charter, approved April 3d, 1872, this Board hereby appoints Wm. A. Brown Registrar of the water works for the year ending April 30th, 1878, at the rate of annual salary of $2,000; and

Resolved, That the Board of Finance and Taxation be and are hereby requested to fix the amount of bonds required, be and is hereby concurred in by the Boare of Finance and Taxation.

In connection therewith the same committee offered the following resolution:

Resolved, That the official bond of Wm. A. Brown, Water Registrar, be and is hereby fixed at the sum of $50 000, and that said Wm. A. Brown be notified to furnish said bond immediately for approval by this Board.

The President having called for the ayes and nays, the report was received and the resolution adopted by the following vote:

Ayes—President Drohan, Messrs. Pattberg and Beach.

Messrs. Smith and Sweeney being absent.

Concurrent resolution from the Board of Public Works appointing Robert B. Coar water purveyor for the year ending April 30, 1878, received and referred to the Committee on Finance to be reported on immediately.

Said committee reported on said concurrent resolution appointing Robert B. Coar water purveyor, recommending the adoption of the following resolution:

Resolved, That the following resolution, adopted by the Board of Public Works, April 27, 1877, to wit.

Resolved, That by and with the concurrence of the Board of Finance and Taxation, this Board hereby appoints Robert B. Coar water purveyor from this date for the year ending April 30, 1878, at the salary at the rate of $1,400 per year, be and is hereby concurred in by the Board of Finance and Taxation.

The President having called for the yeas and nays, the report was received and the resolution adopted by the following vote:

Yeas—President Drohan, Messrs. Beach and Pattberg.

Absent—Messrs. Smith and Sweeney.

The Corporation Counsel and Attorney presented the official bond of Wm. A. Brown, water registrar, with Orestes Cleveland and John R. McPherson as sureties in the sum of $50,000. Received and referred to the Committee on Finance.

The Committee on Finance reported on said bond recommending that it be approved, it having been approved as to form by the Corporation Counsel and Attorney, the report of the Committee was received and the recommendation adopted, the bond ordered to be spread at large on the bond book and filed.

On motion of Mr. Pattberg the Board then adjourned.

JOHN T. VAN CLEEF, Clerk.

Regular meeting of the Board of Finance and Taxation held in the City Hall Thursday, May 3, 1877, at 7:30 o'clock p. m.

Present—All the members.

On motion of Mr. Pattberg the reading of the minutes of the last regular meeting held April 26th, 1877, was dispensed with and they were approved as printed.

PRESENTATION OF PETITIONS AND COMMUNICATIONS.

Communication from J. V. B. Vreeland, late Registrar of the Water Works, requesting that this Board should examine his accounts in order that he may receive credit for deductions, etc., and that his bondsmen may know that all moneys placed in his hand have been received by the City Treasurer. Received and referred to the Committee on Finance.

Communication from Samuel L. Schafer, requesting a return of money twice paid on account of water rents. Received and referred to the Committee on Taxes and Concurrent Resolutions.

PRESENTATION OF CLAIMS.

Claim of the Argus of two hundred and eighty-five dollars and ninety cents for advertising corporation notices from April 20th to 29th, 1877. Received and referred to the Committee on Printing, Stationery and Supplies.

Claim of R. Elliot & Co. of $30, and Duff & Meehan, $50, for coffins and wagon hire for burial of outdoor poor. Received from the Board of Aldermen and ordered to be returned to said Board, this Board having no power to pay said claims.

OFFICIAL COMMUNICATIONS.

Resolution from the Board of Directors of Education, requesting this Board to appropriate $9,864.65 to the credit of the Board of Directors of Education, by virtue of an act approved March 8th, 1877, that amount being what is due to teachers for services rendered during the month of November, 1876. Received and referred to the Committee on Finance.

F. C. Wolbert, Clerk of the First District Police Court, reported that he had received the sum of $94 50 as fines collected, which he had paid over to the City Treasurer. Received and ordered filed.

The City Treasurer presented to the Board his official bond in the sum of $25,000, with John Cox and William Brinkerhoff as sureties. Received and referred to the Corporation Attorney.

The following official bonds were receivedf rom the Corporation Counsel and Attorney, approved by them as drawn in legal form:

Bond of Frank Meyer, as constable, in the sum of $1,000, with Michael D. Vreeland and Reinhart Weiter as sureties.

Bond of Patrick Neary, Jr., as constable, in the sum of $1,000, with John Riley and Patrick Neary, Sr., as sureties.

Bond of Thomas E. Shields, as constable, in the sum of $1,000, with Henry P. Wittpen and Thomas Fitzsimmons as sureties. All referred to the Committee on Finance.

Communication from David A. Peloublet, Police Justice, requesting this Board to appoint a Clerk for the Second District Police Court.

Received and referred to the Committee on Finance.

Communication from City Collector stating that he had received April 30th, 1877, for collection in his office assessment map improvement of Hoboken avenue, $119,537 89.

Received and ordered filed.

The City Treasurer reported the following balances in the National Banks at the close of business this day:

Balance credit tax account	$ 85,508 82
Balance credit assessment account	925 47
Balance credit water account	4,940 15
Balance credit sinking fund acc't, 1873	27,014 35
Balance credit sinking fund acc't, 1876	23,443 25

The City Comptroller reported the following receipts of the City Treasury from April 26th to May 2d, both days included:

General tax account, total	$4,786 42
Assessment account, total	1,060 68
Sinking fund, 1873, total	1,041 54
Sinking fund, 1876, total	2,515 21
Water account, total	2,176 21

Both received and ordered filed.

REPORTS OF STANDING COMMITTEES.

The Committee on Finance reported on the matter of the re-assignment of lease of premises junction of Newark and Railroad avenues recommending that it be re-assigned to Anna M. Finck, upon the payment of $50 87.

The report was received and the recommendation adopted.

The Committee on Finance reported on the following Constables' bond;

Patrick Neary, Frank Meyer and Thomas E. Shields, recommending that they be approved.

The report was received and the recommendation adopted.

The bonds were ordered to be copied in the bond book and filed.

The Committee on Finance reported on resolution from the Board of Aldermen, requesting an increase in the appropriation for the relief of the poor as follows:

Your Committee on Finance to whom was referred the resolution in regard to the appropriation for the relief of the poor, would respectfully submit the following:

The sum of two thousand five hundred dollars ($2,500) be appropriated by this Board for that purpose in place of amount asked for.

The President having called for the ayes and nays on each of the above reports, they were received and adopted unanimously.

In connection with the last mentioned report the following resolution was offered:

Resolved, That the sum of twenty-five hundred dollars be and is hereby appropriated by this Board for the relief of the poor as authorized by the act approved February 20, 1877, entitled an act to provide for the further relief of the poor, the appropriation heretofore made being exhausted, said amount to be raised by borrowing, and if not paid before to be inserted in the next tax levy and provided that the disbursing of said amount be under the regulation and control of this Board. The President having called for the ayes and nays on the above resolution it was adopted unanimously.

Committee on Taxes and Concurrent Resolutions reported on concurrent resolution from the Board of Public Works, ordering paid certain claims recommending the adoption of the following resolution;

Resolved, That the following resolution adopted by the Board of Public Works April 21st, 1877, to wit:

Resolved, That $105.35 be paid to C. A. Woolsey & Co., for shovels, picks, etc; $22.05 to Muldoon & Harrison, for repairing carts for street department; $4.30 to J. M. Clark for one ton of coal; $148.37 to Vanderbeek & Sons, for spruce and hard wood timber; $36.79 to Edward O'Donnell for feed for street department horses; $38.25 to John Doyle, for shoeing street department horses; $68.95 to C. J. Winant for sand for street departmen; $20.00 to Williamt Wilson for medical attendance on street department stables; $30 00 to Garret Vreeland, for services as Commissioner of assessments: $30.00 to Francis G. Grant for services as commissioner of assessments; $30 00 to Daniel E. Soule for services as commissioner of assessments; $68 to John V. Condon, for building two manholes in 3d street, between Erie and Grove streets; $87 to John V. Condon, for building basin corner First and Warren streets; $14 20 to John V. Condon, for repairing sewer in Gregory street, between Van Vorst and Warren streets; $20 20 to John V. Condon, for repairing basin and manholes in Warren street; $48 75 to John V. Condon, for mason work on engine house at Belleville, $56 23 to Ernest Herzog, for repairing slate roof of boiler house at Belleville, $160 to John V. Condon, for extra mason work on engine house at Belleville; $114 07 to Henry O'Neil, for carpenter and mason work at Belleville; $313 41 to McNab & Harlin, for supplies to machinery; $15 20 to C. A. Woolsey, for white lead, etc.; $45 to John V. Condon, for cutting down and shifting frame building at Belleville to protect machinery; $38 40 to John C. Anderson, for sharpening tools for Jersey City pipe yard; $74 10 to Michael Shannon for excavating rock for laying water pipe; $1 11 to C. A. Woolsey for bolts and brass wire; $13 50 to James R. Whyte for one cord of pine wood; $7 00 to Frasse & Co. for two tapes to order; $8 39 to estate of Valentine Havens, the same

being for water pipe laid by property owners in Pacific avenue late Washington avenue, Lafayette, said water pipe having been purchased by the city; $6 75 to Thomas Scriven for plumbing work at engine house in Bright street; $1 75 to Frederick Anness for 1 feather duster; $4 50 to T. C. Brown & Co. for one and a half dozen towels for office; $60 00 to Pangborn, Dunning & Dear for advertising corporation notices; $41 80 to The Argus for advertising corporation notices; $6 50 to Peter Curley for 1 ton of coal for public dock; $1 85 to Samuel Hetherington for plumbing work at public dock; $13 37 to John C. Anderson for repairing tools and horse-shoeing; $38 08 to J. W. Beach & Bro. for feed for Street Department horses; $35 35 to Wm. Thacherer & Son for repairing Street Department carts; $12 00 to M. McConville for sand for street repairs; $162 19 to Warner & Carscallen for feed for Street Department horses $25 73 to Jeremiah Burns for Belgian block for Street Department; $150 to Wm. Atchinson for cinders delivered on Newark avenue re-construction; $1 67 to John V. Condon for raising basins and manholes in Newark avenue, between Warren and Henderson streets; $89 06 to Jas. Hetherington for feed for Street Department horses; $27 44 to John Anness for picks, wheel-barrows, etc., for Street Department; $25 to Chester & Keefe for use of canvass for covers; $4 50 to Robert Dorshea for one load of pine wood; $32 65 to William Blakely for supplies to machinery at High Service Works; $43 77 to Warner & Carscallen for feed for pipe yard horses; $32 to J. W. Harrison for stationery and books; $11 15 to John W. Harrison for stationery, etc.; $12 02 to John Anness for copper wire, brooms, etc.; $408 75 to C. Williams for carpenter work for repairing public dock foot of Morgan street be and is hereby concurred in by the Board of Finance and Taxation.

The same committee reported on claims of Jas. McDermott, asking this Board to refund to him the sum of $21 75, amount of fine and costs, adverse to granting the prayer of the petitioner, inasmuch as the committee could not find any law for refunding the money and the Corporation Attorney having given his opinion that the city authorities had no right or power to refund any fine that has been imposed and paid into the City Treasury, and that the petitioner had his right to appeal to the courts for redress at the time and that he should have pursued his remedy and the fault is entirely with him. On motion the report was received and the recommendation adopted.

The same committee reported on communication from John E. Scott, City Clerk, asking this Board for authority to cancel off record the sales made for taxes of 1868-9, on certain lots in Provost street belonging to the United New Jersey Railroad and Canal Co., recommending the adoption of the following resolution:

Resolved, That the City Clerk be directed to cancel off record the sales made for taxes of 1868 and 1869 of that portion of lots numbered 1 to 8, block 177 Provost street, belonging to the United New Jersey Railroad and Canal Companies as is exempt from taxation and so declared by the New Jersey Supreme Court.

The President having called for the ayes and nays the report was received and the resolution adopted unanimously.

The same committee reported on concurrent resolution from the Board of Works, recommending the adoption of the following resolution:

Resolved, That the following resolution and preample adopted by the Board of Public Works, April 17th, 1877, to wit:

Whereas, This Board has met to hear all parties who have appeared relative to the preliminary sketch showing what property will probably be assessed in accordance with the requirements of the city charter for the improvement of Hancock avenue, from the westerly line of Franklin street to the lands of Wm. B. Ogden, at a point about 150 feet north of Hutton street in the following manner: Graded to the established grade, to have curb set and reset where necessary: to have the sidewalks flagged with flagging four feet wide and relay flagging where necessary; to have the gutters paved with two courses of Belgian block pavement and have the necessary bridge stone laid at all the street crossings; and

Whereas no objections were presented, alleged or known against the same; therefore

Resolved, That by and with the concurrence of the Board of Finance and Taxation, the said improvement be proceeded with and that the contract for said work be awarded to Myles Tierney, he being the lowest bidder, and that the Corporation Attorney be and he is hereby directed to prepare and have executed the necessary contract for the same, be and is hereby concurred in by the Board of Finance and Taxation.

The Committee on Salaries and Claims reported on communications from George Beck and John H. Ward requesting the Board to pay balances due on their salaries as Assessors, recommending the adoption of the following resolution:

Resolved, That the sum of $92 20 be paid to John H. Ward, former Assessor of the Third District, for balance due him on his salary as Assessor for the two years last past, he not having received the full amount due to him, and be it further resolved, that the sum of $92 20 be paid to George Beck, former Assessor of the Second District, for balance due him on his salary as Assessor for the two years last past, he not having received the full amount due to him.

The President having called for the ayes and nays, the report was received and the resolution adopted unanimously.

The Committee on Printing, Stationery and Supplies reported on claim of the Jersey City Gas Company, recommending the adoption of the following resolution:

Resolved, That the sum of $165 23 be paid to the Jersey City Gas Light Co. for gas consumed in the City Hall from October 1, 1876, to January 1, 1877.

On claim of the Hudson Ice Company, recommending the adoption of the following resolution:

Resolved, That the sum of $11 13 be paid to the Hudson Ice Co. for ice furnished in the City Hall from November 1, 1876, to April 1, 1877, being 2,225lbs. at 50 cents per hundred.

On claim of O. H. Perry, recommending the adoption of the following resolution:

Resolved, That the sum of $43 be paid to O. H. Perry for ten tons of coal, at $4 30 per ton, delivered at the City Hall April 6 and 7, 1877.

The President having called for the ayes and nays on each of the above resolutions, the reports were received and the resolutions adopted unanimously.

MISCELLANEOUS BUSINESS.

By Mr. Pattberg: Resolved, That a warrant be ordered drawn upon the City Treasurer in favor of that officer for the sum of five thousand dollars ($5,000) to transfer that amount from general account to water account to return balance of loan.

The President having called for the ayes and nays on the above resolution it was unanimously adopted.

By Mr. Pattberg: Resolved, That warrants be drawn for the following amounts, being on account of salaries for the Assessors for the several districts of the city, to wit: Assessors Edward S. Smith, First District, $125; Dennis McLaughlin, Second District, $125; Hugh Dugan, Third District, $125; Martin Logan, Fourth District, $125; John M. Park, Fifth District, $125; James C. Clarke, Sixth District, $125.

The President having called for the yeas and nays on the above resolution it was adopted unanimously.

On motion of Mr. Pattberg the Board then adjourned.

JOHN T. VAN CLEEF, Clerk.

Regular meeting of the Board of Finance and Taxation held in the City Hall Thursday, May 10, 1877, at 7:30 o'clock p. m.

Present—All the members.

On motion of Mr. Pattberg the reading of the minutes of the last regular meeting held May 3d, 1877, was dispensed with and they were approved as printed.

PETITIONS AND COMMUNICATIONS.

Petition of Chas. G. Clark to have refunded money paid in error on account of taxes. Received and referred to the Committee on Taxes and Concurrent Resolutions.

Petition of Messrs. O'Neil and Maloney, protesting against the paving of Concord street. Received and referred to the Committee on Taxes and Concurrent resolutions.

Petition of Louise Wood to have corrected error in bill for sewer on New York avenue. Received and referred to Committee on Taxes and Concurrent Resolutions.

PRESENTATION OF CLAIMS.

Claim of Hugh F McDermott with communication from Thomas N. McCarter, attorney, requesting payment of the same. The claim was for $5.750, for publishing official minutes of all the Boards from and including April, 1875, to and including the month of February, 1877. Received and referred to the Corporation Counsel.

Claim of Hugh F. McDermott of of $500 printing official minutes of all the Boards for the months of March and April, 1877, received and referred to the corporation counsel.

Claim of John Keleher of $293 for amount due him for cleaning streets in old third assembly district, from May 1, 1871; claim of Patrick Kilroy of $237 for amount due him for cleaning streets in old 2d assembly district, from May, 1871; both claims referred to corporation counsel.

OFFICIAL COMMUNICATIONS.

Veto of his Honor the Mayor:

Jersey City, May 5, 1877,

To the Honorable the Board of Finance and Taxation :

Gentlemen—I return you without my approval your resolution of April 26th, 1877, ordering payment of the claim of Die Freie Presse, of $82.20 for advertising corporation notices, for reasons given in my previous communication to your Board.

I am not aware that my veto message regarding the appointment of this paper as an official organ has ever been annulled by the required two-thirds vote of your body.

Yours respectfully,

CHARLES SIEDLER, Mayor.

Received and ordered spread-at-large on the minutes, and referred to the corporation counsel.

Communication from the City Clerk requesting the Board to fix a day for the destroying of cancelled coupon bonds. Received and referred to the Committee on Finance.

The City Treasurer reported the following balances in the National Banks at the close of business this day:

Balance credit tax account	$ 74,551 54
Balance credit assessment account	30,154 64
Balance credit water account	9,050 06
Balance credit sinking fund acc't, 1873	52,965 50
Balance credit sinking fund acc't, 1876	37,146 37

The City Comptroller reported the following receipts of the City Treasury from May 3d to May 9th, both days included:

General tax account, total	$12,463 22
Assessment account, total	28,405 21
Sinking fund, 1873, total	25,513 62
Sinking fund, 1876, total	12,777 67
Water account, total	8,832 41

Both received and ordered filed.

Corporation Counsel and Attorney reported on official bond of Samuel C. Nelson, City Comptroller approving the same as drawn in legal form. Received and referred to the Committee on Finance.

Concurrent resolution from the Board of Public Works, ordering paid certain claims. Received and referred to the Committee on Taxes and Concurrent Resolutions.

Concurrent resolutions from the Board of Public Works in reference to the improvement of Concord street, construction of sewer in Clairmont avenue, improvement of Warren street from Newark avenue to the Pennsylvania Railroad, appointment of J. Fitch Mallory as clerk of the Board of Public Works, appointment of Lewis Harwedel as tapper, appointment of James T. Kiernan as assistant tapper, appointment of James W. Beale as assistant water assessor. All received and referred to the Committee on Taxes and Concurrent Resolutions.

Resolution from the Board of Public Works informing this Board that the probable gross amount of money which will be required by the Board of Public Works for the three months ending July 1st, 1877, is $90,000. Received and referred to the Committee on Finance.

REPORTS OF STANDING COMMITTEES.

Committee on Finance reported the official bond of Samuel C. Nelson, recommending that the same be approved. The report was received and the recommendation adopted unanimously, the ayes and nays having been taken on the call of the President.

The same committee reported on resolution from the Board of Directors of Education in regard to the payment of teacher's salaries, recommending the adoption of the following resolution:

Resolved, That the sum of $9,864.65 be and is hereby appropriated to the credit of the Board of Education, being amount due teachers of Public Schools in Jersey City, for services rendered during the month of November, 1876, said appropriation being made under and by virtue of "an act entitled an act respecting deficiencies in appropriations for the payment of teachers salaries in cities," approved March 8th, 1877; and be it further

Resolved, That the Committee on Finance be and they are hereby authorized to borrow said amount of money in anticipation of taxes next hereafter to be levied, which said amount shall be put in the next tax levy.

The report of the Committee was received, and the resolution adopted unanimously, the ayes and nays having been taken on the call of the President.

The same committee reported on communication from the City Clerk concerning cancelled coupon bonds to be destroyed, recommending the adoption of the following resolution:

Whereas, By the exchange of coupon for registered bonds, a large amount of coupon bonds have accumulated in the vault in the City Clerk's office, therefore,

Resolved, That such bonds, and all others accumulated from like sources, be burned under direction of the Committee on Finance in the presence of His Honor the Mayor, the Comptroller, City Treasurer, Water Registrar and City Clerk, on Monday, May 14th, 1877, at two o'clock p. m., and that a detailed statement of such bonds, duly certified by said officials, be filed in the offices of the Comptroller, Water Registrar, City Treasurer and City Clerk.

Committee on Taxes and Concurrent Resolutions reported on concurrent resolution from the Board of Public Works recommending the adoption of the following resolution:

Resolved, That the following resolution, adopted by the Board of Public Works, April 17th, 1877, to wit:

Whereas, This Board has met to hear all parties that might have appeared relative to the construction of a sewer in Webster avenue, commencing at the northerly boundary of lot No. 246, and running to Griffith street, and thence to New York avenue, and connecting with the main sewer in said avenue ; and

Whereas, No objection were presented alleged or known against the same; therefore,

Resolved, That by and with the concurrence of the Board of Finance and Taxation, said improvement be proceeded with and that the Commissioners of Assessments, with the aid and assistance of the Bureau of Survey, make and report to this Board an estimate of the quantity and kind of excavation and filling, the amount of work to be done and materials to be furnished for the making and completing of said work, and upon the filing of said report the Clerk shall advertise in the manner provided by law for proposals for doing such work,

and furnishing such materials, be and is hereby concurred in by the Board of Finance and Taxation.

The same Committee reported on petition of S. M. Schaffer to have refunded amount of water tax recommending the adoption of the following resolution:

Resolved, That a warrant be drawn on the City Treasurer in favor of Samuel M. Schaffer for the sum of $296.75, being the amount of water tax for the year ending May 1, 1877, paid in error June 27, 1876, on lots 17 to 32 in block 154, also on lots 1 to 8 in block 185. The President having called for the ayes and nays on each of the above resolutions they were adopted unanimously.

The same Committee reported on concurrent resolutions from the Board of Public Works, recommending the adoption of the following resolution:

Resolved, That the following resolution adopted by the Board of Public Works, May 3, 1877, to wit:

Resolved, That by and with the concurrence of the Board of Finance and Taxation, J. Fitch Mallory, be and is hereby appointed Clerk of the Board of Public Works at a salary of $1,800 per year, term to commence June 1, 1877, be and is hereby concurred in by the Board of Finance and Taxation.

The same committee reported on concurrent resolution from the Board of Public Works recommending the adoption of the following resolution:

Resolved, That the following resolution, adopted by the Board of Public Works May 3d, 1877, to wit:

Resolved, That by and with the concurrence of the Board of Finance and Taxation Lewis Harwedel be and is hereby appointed tapper for this Board, at a salary of $1,000 per year, term to commence May 15th, 1877, be and is hereby concurred in by the Board of Finance and Taxation.

The same committee reported on concurrent resolution from the Board of Public works, recommending the adoption of the following resolution:

Resolved, That the following resolution adopted by the Board of Public Works May 3d, 1877, to wit:

Resolved, That by and with the concurrence of the Board of Finance and Taxation, James T. Kiernan be and is hereby appointed assistant to the tapper, at a salary of $600 per year, term to commence May 7th, 1877, be and is hereby concurred in by the Board of Finance and Taxation.

The same committee reported on concurrent resolution from the Board of Public Works recommending the adoption of the following resolution:

Resolved, That the following resolution adopted by the Board of Public Works May 3d, 1877, to wit:

Resolved, That by and with the concurrence of the Board of Finance and Taxation, James W. Beale be and is hereby appointed assistant to Water Assessor, at a salary of $1,200 per year, term to commence May 7th, 1877, be and is hereby concurred in by the Board of Finance and Taxation.

The President having called for the ayes and nays on each of the above concurrent resolutions the several reports were received and the resolutions adopted unanimously.

Committee on Salaries and Claims reported on claim of Hugh F. McDermott of $8,500 for printing official minutes of all the Boards in the city adverse to the payment of the same, having carefully examined the law on which the claim is based together with the opinion of the Corporation Counsel, the committee reported that they did not believe the petitioner has any equitable claim against the city. The report was received and the recommendation adopted unanimously.

Committee on Printing, Stationery and Supplies reported on claim of The Argus and McAvoy Bros., recommending the adoption of the following resolutions:

Resolved, That the sum of $285 90 be paid to The Argus for corporation printing from April 20 to 29, 1877.

Resolved, That $121 02 be paid to McAvoy Bros., for stationery furnished City Treasurer, City Collectors and Assessors April 3d to 26th, 1877.

The President having called for the ayes and nays on each of the above resolutions the reports were received and the resolutions adopted unanimously.

MISCELLANEOUS BUSINESS.

By Mr. Beach: Resolved, That a warrant be drawn on the City Treasurer in favor of that officer to transfer $73 10 from water account to general account to return said amount on account of printing belonging to water account.

The President having called for the ayes and nays the resolution was adopted unanimously.

On motion of Mr. Smith the Board adjourned.

JOHN T. VAN CLEEF, Clerk.

Regular meeting of the Board of Finance and Taxation held in the City Hall, Thursday, May 17, 1877, at 7:30 o'clock p. m.

Present—All the members.

On motion of Mr. Sweeney the reading of the minutes of the last regular meeting was dispensed with and they were approved as printed.

PRESENTATION OF PETITIONS AND COMMUNICATIONS.

Communication from John G. Smith, requesting that his claim be referred to a committee for investigation. Received and referred to Committee on Finance.

Communication from J. M. Van Tassel, requesting payment of balance due him on account of salary as Assessor of Fourth District. Received and referred to Committee on Finance.

Communication from J. H. Bumsted, petitioning for the return of money twice paid on account of water rents. Received and referred to Committee on Taxes and Concurrent Resolutions.

Petition of James R. Mercein, for return of money paid in error on account of personal tax. Received and referred to the Committee on Taxes and Concurrent resolutions.

PRESENTATION OF CLAIMS.

Claim of the Argus of $3.32 55, for printing manuals and furnishing field books. Claim of the Jersey City Gas Light Company of $164 23, for gas consumed in City Hall. Claim of B. Cordoan of $3.85. All referred to the Committee on Printing, Stationery and Supplies.

Claims of William P. Douglass of $732 for amount found due by referee and confirmed by the court for costs, disbursements and services; annexed thereto was a communication from the corporation counsel in which he states that the court had reduced the claim of said Douglass from $2,700 to $732, reserving the question of cost in pending cases for further adjustment. This amount fixed by the court for disbursements and cost of $732 will have to be paid as the substitution of Mr. Trapnagen as corporation attorney in place of Mr. Douglass was conditional upon payment of such sum as the court should afterwards award: the court have awarded the above amount of $732; the claim and counsel's opinion, with the order of the court, was all referred to the Committee on Salaries and Claims.

OFFICIAL COMMUNICATIONS.

The Corporation Counsel and Attorney reported the following official bonds as drawn in legal form:

The official bond of Edward Maher as inspector of weights and measures, in the sum of one thousand dollars, with Andrew Scanlon and Robert Revell as sureties.

The official bond of Martin Kelly as inspector of weights and measures, in the sum of one thousand dollars, with William Whalen and Louis Heller as sureties.

The official bond of Patrick Duffy as inspector of weights and measures, in the sum of one thousand dollars, with Matthew Goveran and John Craven as sureties. All received and referred to the Committee on Finance.

Resolution from the Board of Alderman requesting this Board to appropriate the sum of $80 for payment of claims of R. Elliott & Co., and Duff & Meehan for burial of out-door poor. Received and referred to the Corporation Counsel.

Resolution from the Board of Aldermen informing this Board that the Board of Aldermen had returned the time wherein and whereby the City Collector was authorized to charge interest at the rate of seven per centum per annum on unpaid taxes and assessments, the time was extended to and including June 30th, 1877. Received and ordered filed.

OPINION OF THE CORPORATION COUNSEL.

JERSEY CITY, May 14th, 1877.

To the Hon. Board of Finance and Taxation of Jersey City:

Gentlemen—I recommend the payment of Die Freie Presse claim of $82 20, notwithstanding the veto of his Honor the Mayor, for the reasons I have heretofore given your Board. My opinion is that the power to veto does not extend to the designation of an official newspaper.

I recommend in reference to Hugh F. McDermott's claims, for the reasons heretofore given and in conformity with the resolution of your Board of May 10th, that you do not pay the same as the act of 1877 does not, in my judgment, compel the city to pay him.

Respectfully submitted,

LEON ABBETT, Corporation Counsel.

Received and ordered filed.

The City Treasurer reported the following balances in the National Banks at the close of business this day:

Balance credit tax account	$ 59 560 05
Balance credit assessment account	30,9 7 92
Balance credit water account	20 435 80
Balance credit sinking fund acc't, 1873	55,719 24
Balance credit sinking fund acc't, 1876	39 375 20

Received and ordered filed.

The City Comptroller reported the following receipts of the City Treasury from May 10 to 16th, both days included:

General tax account, total	$ 6,569 17
Assessment account, total	1, 75 53
Sinking fund, 1873, total	2,087 46
Sinking fund, 1876, total	3,154 28
Water account, total	5,959 88

Received and ordered filed.

Concurrent resolution from the Board of Public Works, ordering paid certain claims. Received and referred to the Committee on Taxes and Concurrent Resolutions.

REPORTS OF STANDING COMMITTEES.

The Committee on Finance reported on resolution from the Board of Public Works, informing this Board that the probable gross amount of money which will be needed for said Board of Public Works for the three months ending July 1st, 1877, would be $90,000. The committee recommended the adoption of the following resolution:

Resolved, That in accordance with section 5 of a supplement to the City Charter, approved March 4, 1873, the Board of Finance and Taxation hereby authorizes the Board of Public Works to expend the sum of $90,000 for the three months ending July 1st, 1877.

The President having called for the ayes and nays on the above resolution, the report was received and the resolution adopted unanimously.

The Committee on Finance reported on official bonds of Edward Maher, Martin Kelly and Patrick Duffy as Inspectors of Weights and Measures, recommending that the same be approved, spread at large on the bond book and filed.

The President having called for the ayes and nays, the report was adopted unanimously.

The same Committee reported on communication from J. V. B. Vreeland, late Registrar of the Water Works, asking that his books of account might be examined, recommending the adoption of the following resolution.

Resolved, That R. H. Publman be appointed at a salary of $85 per month to examine the books and accounts of J. V. B. Vreeland, late Registrar of the Water Works, said examination to be made under the direction of the Board of Finance and Taxation and to be completed within two months unless otherwise ordered by this Board, the result of said examination to be recorded as soon as completed, the said examiner to make out a full and correct statement of credits for deductions, etc., upon Registrar's books which the said Vreeland is entitled to.

The President having called for the ayes and nays on the above resolution, report was received and the resolution adopted unanimously.

The Committee on Taxes and Concurrent Resolutions reported on concurrent resolution from the Board of Public Works recommending the adoption of the following resolution:

Resolved, That the following resolution adopted by the Board of Public Works, May 8, 1877, to wit:

Resolved, That $21 50 be paid to Muldoon & Harrison for repairing street department carts; $11 20 to Farrier & Garretron for plumbing at street department stables; $45 to John Doyle for shoeing street department horses; $43 to J. C. Lawrence for repairing street department harness; $20 to William Wilson for medical attendance on street depart-

ment horses for month of April; 1877, as per agreement: $34 50 to James Coleman for shoeing street department horses and repairing street department tools; $157 26 to John Corey for iron pipe, branches, &c.; $13 70 to G. Tilton for horseshoeing at pipe yard; $1 40 to J. C. Lawrence for repairs to pipe yard harness; $168 13 to William Rumple for pig lead for pipe yard; $4 55 to John Anoess for repairing stoves, &c., at public dock Sept. 30, 1876, be and is hereby concurred in by the Board of Finance and Taxation.

The same committee reported on concurrent resolutions from the Board of Public Works, recommending the adoption of the following resolution:

Resolved, That the following resolution, adopted by the Board of Public Works, May 8, 1877, to wit:

Resolved, That whereas this Board has met to hear all parties that have appeared relative to the improvement of Warren street, between Newark avenue and the Pennsylvania Railroad, in the following manner, viz.: graded to the established grade, curb reset and the roadway paved with Belgian block pavement; and whereas, no objections were alleged or known against the same; therefore

Resolved, That by and with the concurrence of the Board of Finance and Taxation, said improvement be proceeded with, and that the Commissioners of Assessments with the aid and assistance of the Bureau of Survey make and report to this Board an estimate of the quality and kind of excavation and filling, and the amount of work to be done and materials to be furnished for the making and completing of said improvement, and that upon the filing of said report the clerk shall advertise in the manner provided by law for proposals for doing such work and furnishing such materials, be and is hereby concurred in by the Board of Finance and Taxation.

The President having called for the ayes and nays the report was received and the resolution adopted unanimously.

The same Committee reported on concurrent resolutions from the Board of Public Works, recommending the adoption of the following resolution:

Resolved, That the following resolution adopted by the Board of Public Works, May 8th, 1877, to wit:

Whereas, This Board has met and heard all parties that have appeared relative to the improvement of Concord street from the point where it is now paved to the southerly line of St. Paul's avenue, in the following manner, to wit: Graded, paved, curbed and flagged; and

Whereas, Objections in writing were received from Patrick O'Neil and Patrick Maloney; and

Whereas, This Board has adjudicated upon all such objections and deeming them insufficient; therefore,

Resolved, That by and with the concurrence of the Board of Finance and Taxation, said improvement be proceeded with and that the Commissioners of Assessments, with the aid of the Bureau of Survey, make and report to this Board an estimate of the quantity and kind of excavation and filling, the amount of work to be performed and materials to be furnished for the making and completing of said work, and upon the filing of said report the Clerk shall advertise in the manner provided by law for proposals for doing such work, and furnishing such materials, be and is hereby concurred in by the Board of Finance and Taxation.

The President having called for the ayes and nays, the report was received and the resolution adopted unanimously.

The same committee reported on concurrent resolution from the Board of Public Works, recommending the adoption of the following resolution:

Resolved, That the following resolution adopted by the Board of Public Works May 8, 1877, to wit:

Whereas, This Board has met to hear all parties that might have appeared relative to the construction of a sewer in Claremont avenue, from Bergen to Jackson avenues, said sewer to be 30 inches in diameter, with all necessary materials and receiving basins, the same to connect with the main sewer in Jackson avenue; and

Whereas, No objections were presented, alleged or known against the same; therefore,

Resolved, That by and with the concurrence of the Board of Finance and Taxation said improvement be proceeded with, and that the Commissioner of Assessments, with the aid and assistance of the Bureau of Survey, make and report to this Board an estimate of the quality and kind of excavating and filling, the amount of work to be done and materials furnished for the making and completing of said improvement, and that upon the filing of said report the clerk shall advertise in the manner provided by law for proposals for doing such work and furnishing such material, be and is hereby concurred in by the Board of Finance and Taxation.

The President having called for the ayes and nays, the report was received and the resolution adopted unanimously.

The same Committee reported on protest of Patrick O'Neil and Patrick Maloney against the paving of Concord street. That they could not see any good and sufficient reason why the improvement should be stopped or delayed the petitioners having had a hearing before the Board of Public Works and that Board not deeming the objections sufficient, the Committee would recommend the protest be placed on file.

On motion the report was received and the recommendations adopted.

The same Committee reported on communication and petition of Charles G. Clark, for the refunding of certain moneys overpaid on Taxes the Committee recommended the adoption of the following resolution;

Resolved, That a warrant be drawn on the City Treasurer in favor of Charles G. Clarke for the sum of two hundred and fifty-nine dollars and seventy cents being amount overpaid by said Clarke to the City Collector, May 3. 1877, on account of taxes. The President having called for the ayes and nays on the above resolution, it was adopted unanimously.

The Committee on Printing, Stationery and Supplies reported on claim of the Argus recommending the adoption of the following resolution:

Resolved, That the sum of $132.55 be paid to the Argus for furnishing 11 field books for assessors, binding 25 copies of manuals, and corporation printing April 30th to May 16th. The President having called for the ayes and nays the report was received and the resolution adopted unanimously.

MISCELLANEOUS BUSINESS.

By Mr. Pattberg and carried. Moved That the veto of his Honor the Mayor, received May 8th and presented May 10th, 1877, in reference to the claims of the New Jersew Freie Press be taken from the table. The President instructed the Clerk to read the veto message which he did.

Jersey City, May 5, 1877.

To the Honorable the Board of Finance and Taxation of Jersey City:

Gentlemen—I return you without my approval your resolution of April 25th, 1877, ordering payment of the claims of Die Freie Presse of $82 20 for advertising corporation notices, for reasons given in my previous communication to your Board, I am not aware that my veto message regarding the appointment of this paper as an official organ has ever been annulled by the required two-third vote of your body.

Yours respectfully,

CHARLES SIEDLER, Mayor.

By Mr. Pattberg: Resolved, That the following resolutions, one adopted April 5th, 1877, and the other adopted April 26th, 1877, do now pass, notwithstanding the veto of his Honor the Mayor. The resolutions are as follows:

Resolved, That the sum of fifteen dollars be paid to Edmund S. Koch, editor of the New Jersey Freie Presse, for printing corporation notices from Feb. 8th to March 2d, 1877.

Resolved, That the sum of $82 20 be paid to Edmund S. Koch, editor of the New Jersey Freie Presse, for printing corporation notices from March 2d to March 31st, 1877.

The President having called for the ayes and nays on the resolutions as offered by Mr. Pattberg the resolution was unanimously adopted.

On motion of Mr. Sweeney the Board then adjourned.

JOHN T. VAN CLEEF, Clerk.

Special meeting of the Board of Finance and Taxation held in the City Hall, Wednesday evening, May 23, 1877, at 7:30 o'clock p. m.

Present—All the members.

The President stated that the call of the meeting was to adjust the matter of the improvement certificate issued by the Ravine Road Sewer Commissioners, for $1,000, presented to this Board by P. H. Condon, by petition, requesting that the said certificate be exchanged for a Jersey City bond of similar denomination.

By Mr. Smith and carried:

Moved, That the matter in reference to the improvement certificate issued by the Ravine Road Sewer Commissioners to P. H. Condon, be laid over.

On motion, the Board then adjourned.

JOHN T. VAN CLEEF, Clerk.

Regular meeting of the Board of Finance and Taxation, held in the City Hall, Thursday, May 24th, 1877, at 7:30 o'clock, P. M

Present—All the members.

On motion of Mr. Smith the reading of the minutes of the last regular meeting was dispensed with and they were approved as printed.

PRESENTATION OF CLAIMS.

Claim of Pangborn, Dunning & Dear of $50 40, for printing assessors' notices. Received and referred to the Committee on Printing, Stationery and Supplies.

Claim of John A. Nugent, of $16 30, for taking testimony in the case of Richard F. Dowling, vs. The Mayor and Aldermen of Jersey City. Received and referred to the Committee on Salaries and Claims.

OFFICIAL COMMUNICATIONS.

The Corporation Counsel reported on resolution from the Board of Aldermen in regard to payment of claims of R. Elliott & Co., and Duff & Meehan, stating that the Board of Finance and Taxation can only make the additional appropriation for the relief of the poor during the fiscal year for which the same was made. Section 1 of chapter 35, laws of 1876, the fiscal year in this case expired November 30th, 1876, you cannot therefore do anything with this claim as requested. You must refuse the request. Received and referred back to the Board of Aldermen with reasons.

The Corporation Counsel and Attorney reported on the official bonds of John E. Scott, City Clerk, and Matthew Reardon, inspector of weights and measures, approving the same as drawn in legal form. Received and referred to the Committee on Finance.

The City Treasurer reported the following balances in the National Banks at the close of business this day:

Balance credit tax account	$49,495 95
Balance credit assessment account	31,805 19
Balance credit water account	23,771 51
Balance credit sinking fund acc't, 1873	55,657 63
Balance credit sinking fund acc't, 1876	40,285 38

The City Comptroller reported the following receipts of the City Treasury from May 17 to 23, both days included:

General Tax Account, total	$10,158 83
Assessment Account, total	920 32
Sinking Fund Account, 1873, total	845 19
" " " 1876, total	910 18
Water Account, total	13,087 52

Both received and ordered filed.

Concurrent resolution with preamble from the Board of Public Works in reference to the improvement of Highland avenue. Received and referred to the Committee on Taxes and Concurrent Resolutions.

Concurrent resolution from the Board of Public Works ordering paid certain claims. Received and referred to the Committee on Taxes and Concurrent Resolutions.

Opinion of the Corporation Attorney by request of Corporation Counsel:

JERSEY CITY, May 24th, 1877.

To the Hon. Board of Finance and Taxation of Jersey City:

Gentlemen—The opinion of the Corporation Counsel was asked in relation to the claims of Patrick Kilroy and John Kelaher, for work claimed to have been done by them in cleaning the streets in the Second and Third Assembly districts of Jersey City, for the month of May, 1871. Kilroy was awarded the Second Assembly district and Kelaher the Third on the request of the Counsel of the city. I have examined into the matter and find receipts on the warrant book of the Board of Public Works marked as follows: "No. 68, Jersey City, June 22d, 1871. By Resolution passed June 20th, 187 , to the order of Patrick Kilroy, for cleaning streets. Second district, being amount of claim less bill of Street Commissioner.

Received this warrant.

his
PATRICK ⋈ KILROY,
mark.

Witness, Thomas K. Halstead.

Same book: "No. 69 Jersey City, June 22d, 1871. By resolution passed June 20th, 1871 to the order of John Kelaher, $106 66, for cleaning streets, Third district, being amount of claims less bill of Street Commissioners.

Received this warrant.

his
JOHN ⋈ KILAHER,
mark.

Witness, N. E. Feurey. And from the above vouchers I should say that it appears that a settlement was made between Kilroy, Kalaher and the city, all of which is respectfully submitted.

HENRY TRAPHAGEN,
Corporation Attorney.

On motion the Board took a recess for fifteen minutes.

The Board re-assembled—all present.

REPORTS OF STANDING COMMITTEES.

The Committee on Finance reported on communication from John G. Smith, recommending the adoption of the following resolution:

Resolved, That the Clerk of this Board be requested to notify said John G. Smith to appear before the Committee on Finance of this Board to give information under oath in reference to his claims against the city as the said Committee may require on May 31st, 1877, at 7 o'clock p. m. Room No. 7 City Hall, Jersey City.

On motion the report was received and the resolution adopted.

The same committee reported on official bond of John E Scott as City Clerk in the sum of twenty-five thousand dollars ($25 000), with Orestes Cleveland and Peter Bentley as sureties, recommending that the same be approved.

The same committee reported the official bond of Matthew Reardon as Inspector of Scales, Weights and Measures, in the sum of one thousand dollars ($1,000), with Michael Desmond and Dennis Murphy as sureties, recommending that the same be approved.

The President having called for the ayes and nays on each of the above reports they were received and the recommendations adopted unanimously

The Committtee on Taxes and Concurrent Resolutions reported on petition of James R. Mercein to have refunded money paid in excess for personal taxes, recommending the adoption of the following resolution:

Resolved, That a warrant be drawn on the City Treasurer in favor of James R. Mercein for the sum of sixty-nine dollars and sixty-six cents, being amount paid May 12th, 1877, in excess by him for personal taxes of 1876.

The same committee reported on petition of J. H. Bumstead for refunding of money paid in error on water rents for the year 1876, recommending the adoption of the following resolution:

Resolved, That a warrant be drawn on the City Treasurer in favor of J. H. Bumstead for the sum of nineteen dollars and eighty-two cents, being amount of water taxes paid May 2d, 1877, the same having been paid June 15th, 1876, in error on lot 2, block 627.

The President having called for the ayes and nays on each of the above resolutions the reports were received and the resolutions adopted unanimously.

The same committee reported on petition of Louise Wood, widow of Charles Wood, to have refunded the sum of $165 44, being amount paid by Charles Wood on or about February 28, 1876, in error, as alleged, for assessment for main sewer in New York avenue on parts of lots 127 and 128, block 757, instead of on parts of lots 128 and 129, same block, the committee reported adverse for the reason that although the facts are correct as alleged still this Board has no right to refund money under the circumstances, see section 5 of a supplement to an act entitled "An act to re-organize the local government of Jersey City," March 27, 1874.

On motion the report was received and the recommendation adopted unanimously.

The Committee on Salaries and Claims reported on salaries to be paid the different officials for the month of May, 1877, recommending the adoption of the following resolution:

Resolved, That warrants be ordered drawn for payment of salaries for the month of May, 1877, when due, viz: Charles Siedler, mayor, $166 66; Thomas Earle, city treasurer, $250; Samuel C. Nelson, comptroller, $250; Leon Ab-

bett. corporation counsel, $416 66; Henry Traphagen, corporation attorney, $291 66, William Stevens, clerk to comptroller, $100; Isaac Morrow, Jr., clerk to treasurer, $100; John T. Van Cleef, clerk to Board of Finance and Taxation, $100; Andrew D Whyte, assistant to collector, $125; James T. Grady, clerk to collector, $80; S. D. Dickinson, clerk to collector, $80; John Creech, clerk to collector, $80; D. T Jeffreys, clerk to collector, $80; Walter Kassam, clerk to collector, $80; Seneca Barker, clerk to collector, $80; L. E. Smith, clerk to collector. $80; John T. M. Kaviar, clerk to collector, $80; James S. Browning, messenger. $50; Jacob Emory, tax bill distributer, 26 days at $3, $78; F. C. Wolbert, clerk to police court, $75; Thomas K. Halstead, clerk to the city clerk, $100; N. E. Feury, clerk to the city clerk, $83 33; A. L. Sears, clerk to the city clerk and mayor, $83 33; Edward S. Smith, assessor 1st district, $125; Dennis McLaughlin, assessor 2d district, $125; Hugh Dugan, assessor 3d district, $125; Martin Logan, assessor 4th district, $125; John M. Park, assessor 5th district, $125; James C. Clarke, assessor 6th district. $125; The Argus, printing manuals, $250; The Evening Journal, printing manuals, $250; Ann Norton, cleaning rooms in city hall, $36; Bridget Parker, cleaning rooms in city hall, $36.

The President having called for the ayes and nays on the above resolution the report was received and the resolution adopted unanimously.

The Committee on Printing, Stationery and Supplies reported on claim of B. Corduan, recommending the adoption of the following resolution:

Resolved, That the sum of three dollars and eighty-five cents be paid to B. Cordnan for fitting 15 keys and furnishing lock, etc., in office of Board of Finance and Taxation.

The President having called for the ayes and nays the report was received and the resolution adopted unanimously.

MISCELLANEOUS BUSINESS.

By Mr. Pattberg: Resolved, That a warrant be ordered drawn upon the City Treasurer in favor of that officer for the sum of two thousand and sixty-five dollars to transfer that amount from water account to May interest, 1877.

By Mr. Pattberg: Resolved, That a warrant be ordered drawn on the City Treasurer in favor of that officer for the following amounts, to be deposited in the Hudson County National Bank to the credit of interest due June 1st, 1877: On General account, nine hundred and forty-one dollars and fifty cents; on Water account, eight thousand six hundred and eighty dollars; on Assessment account, thirty thousand dollars.

The President having called for the ayes and nays on each of the above resolutions, they were adopted unanimously.

By Mr. Pattberg: Resolved, That the resolution adopted May 17, 1877, whereby R. H. Puhlman was appointed by this Board to examine the books of accounts of J. V B. Vreeland, late Water Registrar, be rescinded and made null and void and of no effect.

The President having called for the ayes and nays on the above resolution it was adopted unanimously.

By Mr. Pattberg: Resolved, That Samuel McBurney be and is hereby appointed at a salary of $100 per month to examine the books of account of J. V. B. Vreeland, late Water Registrar, said examination to be made under the direction of this Board and to be completed within two months unless otherwise ordered by this Board, the result of said examination to be reported as soon as completed, and the said examiner to make out a full and correct statement of credits for deductions, &c., upon registers, which the said Vreeland is entitled to.

The President having called for the ayes and nays on the above resolution it was adopted unanimously.

On motion the Board took a recess for fifteen minutes.

On Re-assembling—and on motion of Mr. Sweeney the Board adjourned.

J. T. VAN CLEEF, Clerk.

Meeting of the Board of Commissioners of the Sinking Fund held in the City Hall, May 24, 1877, at 10:30 o'clock. a. m.

Present—All the members.

The minutes of the last meeting was read and approved.

By Commissioner,Pattberg—Resolved, That a requisition be drawn on the City Treasurer in favor of that officer for the sum of Fourteen Thousand Dollars, to be taken from the Sinking Fund of 1876, and deposited in the Hudson County National Bank to pay interest due on Revenue Bonds on June 1, 1877.

The President having called for the ayes and nays on the above resolution it was adopted unanimously.

On motion of Commissioner Sweeney the Board adjourned.

JOHN T. VAN CLEEF, Clerk.

Regular meeting of the Board of Finance and Taxation, held in the City Hall, Thursday, May 31st, 1877, at 7:30 o'clock, P. M

Present—All the members.

On motion of Mr. Smith the reading of the minutes of the last regular meeting held Thursday, May 24th, was dispensed with and they were approved as printed.

PRESENTATION OF PETITIONS AND COMMUNICATIONS.

Communication from P. J. Condon requesting this Board to exchange ravine road improvement certificates Nos. 12 and 20 for $1,480 16 and $2,369 68, respectively, for Jersey City bonds of equal denomination. Received and referred to the Committee on Finance.

Petition of J. B. Coles for return of money twice paid for taxes of 1876. Received and referred to the Committee on Taxes and Concurrent Resolutions.

PRESENTATION OF CLAIMS.

Claim of Henry Traphagen of $87 06, for disbursements in certain suits. Received and referred to the Committee on Salaries and Claims.

Claim of Davison & Co., of $7 50, for printing. Received and referred to the Committeee on Printing, Stationery and Supplies.

Claim of Collins & Corbin, attorneys, of $379 75, for judgment obtained in the Hudson County Circuit Court in suit of Richard F. Downing against the Mayor and Aldermen of Jersey City, obtained May 29th, 1877. Received and referred to the Committee on Concurrent Resolutions.

Claim of Scudder & Vreedenburg of $23. for tax cost in certiorari case, the State, Job Faulkenburgh Pros. vs. the Mayor and Aldermen of Jersey City. Received and referred to the Committee on Taxes and Concurrent Resolutions

Claim of Edmund I. Koch, editor of the New Jersey Freie Presse, of $127 20, for advertising corporation notices, from March 3d to May 25th. Received and referred to the Committee on Printing Stationery and Supplies.

OFFICIAL COMMUNICATIONS.

Requisition from the assessors of the several districts, requesting the Board to furnish necessary postage stamps and stationery. Received and referred to the Committee on Printing, Stationery and Supplies, with power.

By Mr. Pattberg: Moved, That the Committee on Printing, Stationery and Supplies be authorized to instruct the different assessors to employ suitable persons to deliver assessors' notices at one dollar per hundred.

The motion was carried by the following vote:

Ayes—President Drohan, Messrs. Pattberg, Smith and Sweeney. Nay—Mr. Beach.

The City Treasurer reported the following balances in the National Banks at the close of business this day:

Balance credit tax account	$21,687 39
Balance credit assessment account	43,661 33
Balance credit water account	32,260 78
Balance credit sinking fund acc't, 1873	56,191 97
Balance credit sinking fund acc't, 1876	42,519 64

The City Comptroller reported the following receipts of the City Treasury from May 24 to 30, both days included:

General Tax account, total	$5,100 08
Assessment account, total	5,956 10
Sinking Fund account, 1873, total	1,184 90
" " " 1876, total	1,649 64
Water account, total	7,583 93

Both were received and ordered filed.

F. G. Wolbert, clerk of the First District Police Court, reported that he had received the sum of $240 as fines collected which he had paid over to the City Treasurer. Received and ordered filed.

Concurrent resolution from the Board of Public Works ordering paid certain claims. Received and referred to the Committee on Taxes and Concurrent Resolutions.

Communication from John E. Scott, City Clerk, stating that the Board of Aldermen hold claims to the amount of $1,094 52 which are unpaid belonging to the appropriation for the relief of out-door poor, the former appropriation being exhausted. Received and referred to Committee on Finance.

The Corporation Counsel reported the Bond of Indemnity required from the New York Savings Bank in the penal sum of $2,000 in the matter of payment of Town of Bergen Bridge Bond for $1,000. Received and referred to the Committee on Finance.

Three Concurrent Resolutions from the Board of Public Works—one ordering the purchase of four horses, expense not to exceed $1,000—the second ordering the advertising for 100,000 Belgian Blocks for Street Department. The third requesting the transfer of $2,000 from appropriation for reconstauction of streets and sewers to appropriation for cleaning and repairing streets and sewers—to pay for Belgian Blocks. All received and referred to Committee on Taxes and Concurrent Resolutions.

REPORTS OF STANDING COMMITTEES.

The Committee on Finance reported on matter of deficiencies in the late Assessor's Salaries, recommending the adoption of the following resolutions:

Resolved, That the sum of $52 96 be paid to Wm. B. Schafer for balance due him on his salary as assessor of the First District which payment shall be in full for all claims of his as assessor to date.

Resolved, That the sum of $52 96 be paid to J. M. Van Tassell for balance due him on his salary as assessor of the Fourth District, which payment shall be in full for all claims of his as assessor to date.

Resolved, That the sum of $25 be paid to Jacob Perrine for balance due him on his salary as assessor of the Fifth District, which payment shall be in full for all claims of his as assessor to date.

Resolved, That the sum of $2.86 be paid to A. A. Woodward for balance due him on his salary as assessor of the Sixth District, which payment shall be in full for all claims of his as assessor to date.

The President having called for the ayes and nays in the above resolutions the report was received and resolution were adopted unanimously.

The same committee reported on communication from the City Clerk in reference to further appropriation for relief of out-door poor recommending the adoption of the following resolution:

Resolved, That the sum of $2,500 be and is hereby appropriated by this Board for the relief of the poor as authorized by the act of the Legislature, approved Feb. 20, 1877, entitled "an act to provide for the relief of the poor" the appropriation heretofore made being exhausted, said amount to be raised by borrowing and if not paid before to be inserted in the next tax levy, and provided that the disbursing of said amount be under the regulation and control of this Board if necessary.

The President calling for the ayes and nays, the report was received and the resolution adopted unanimously.

The same Committee reported on the bond of Indemnity from The New York Savings Bank to The Mayor and Aldermen of Jersey City, in the penal sum of $2,000, recommending that the same be approved, the Corporation Counsel having approved said bond as drawn in legal form.

The President having called for the ayes and nays, the report was received and the recommendation of the Committee adopted.

The same Committee reported on communication from P. J. Condon in reference to exchange of Ravine Road Improvement certificates for Jersey City bonds, recommending the adoption of the following resolution:

Resolved, That two (2) bonds be issued by the Corporation of Jersey City to Patrick J. Condon in the place and stead of two (2) Improvement certificates issued by the Ravine Road Sewer Commissioners, numbered twelve (12) and twenty (20), said bonds to be of the same denomination with said Improvement Certificates, in the aggregate to amount to three thousand eighth undred and forty-nine dollars and eighty-four cents ($3,849.84), to be due and payable in two (2) years from the respective dates of said Improvement Certificates, said bonds being issued under the provisions of an act entitled "Supplement to an Act entitled an Act to provide for the

continuation of the Ravine Road Sewer, in the City of Jersey City and the City of Hoboken," approved March 9, 1877, said bonds to bear interest at seven per centum per annum, and upon the delivery of said bonds the said Improvement Certificates shall be delivered to the City Comptroller to be cancelled.

The President having called for the ayes and nays on the above resolution, the report of the bommittee was received and the resolution adopted unanimously.

The Committee on Taxes and Concurrent Resolutions reported on the concurrent resolutions from the Board of Public Works ordering paid certain claims, recommending the adoption of the following resolution:

Resolved, That the following resolution adopted by the Board of Public Works, May 22d, 1877, to wit:

Resolved, That thirty-six dollars ($36) be paid to the Hudson Iron Foundry for two (2) manhole covers; $77 20 to H. R. Worthington for machinery supplies for Water Works at Belleville; $32 34 to John Carey for iron branch pipes; $18 to James W. Wakefield for posting 60 water rent notices; $202 to Pangborn, Dunning & Dear for water bills and posters; $175 to McAvoy Bros., for postage stamps for Water Registrar; $3 75 to D. Steele for repairing furniture at office of Board of Public Works, be and is hereby concurred in by the Board of Finance and Taxation.

The President having called for the ayes and nays the report was received and the resolution unanimously adopted.

The same committee reported on concurrent resolutions from the Board of Public Works relative to the improvement of Highland avenue, recommending the adoption of the following resolution:

Resolved, That the resolution adopted by the Board of Public Works, May 22d, 1877, to wit:

Whereas, This Board has met and heard all parties that might have appeared relative to the improvement of Highland avenue from Bergen to Westside avenue, in the following manner, viz: Graded to the established grade, sidewalks flagged on the north side from Bergen avenue 1,236 feet west, on the south side 750 feet west from Bergen avenue with flag four (4) feet wide; and

Whereas, no objections were presented, alleged, or known against the same: therefore,

Resolved, That by and with the concurrence of the Board of Finance and Taxation, said improvement be proceeded with, and that the Commissioners of Assessments, with the aid of the Bureau of Survey, make and report to this Board an estimate of the quantity and kind of excavation and filling, the amount of work to be performed and the amount of materials to be furnished for the making and completing of said work, and upon the filing of said report the Clerk shall advertise in the manner provided by law for proposals for doing said work and furnishing said materials, be and is hereby concurred in by the Board of Finance and Taxation.

The President having called for the ayes and nays on the above resolution the report of the committee was received and the resolution adopted unanimously.

The same committee reported on concurrent resolution from the Board of Public Works ordering paid certain claims, recommending the adoption of the following resolution:

Resolved, That the resolution adopted by the Board of Public Works May 15, 1877, to wit:

Resolved, That $7 be paid to Michael Shannon for seven loads of cobble stones, as per agreement; $107 30 to Adolph Luck for removing sewer refuse for the month of April, 1877; $25 13 to Dodge, Meigs & Co. for spruce timber, &c.; $16 20 to McNab & Harlin Manufacturing Co., for two globe valves for water works at Belleville; $48 to Henry C. Hutten for trucking iron water pipe; $147 60 to Michael Shannon for excavating rock for laying water pipe; $47 50 to the Manufacturers' Insurance Co. for insurance on public school No. 7; $47 50 to the German-American Insurance Co. for insurance on public school No. 7; $18 to A. P. Rikeman for posting 600 water rent notices, April, 1877, as per agreement; $96 to the Argus for corporation advertising, be and is hereby concurred in by the Board of Finance and Taxation.

The President having called for the ayes and nays on the above resolution the report of the committee was received and the resolution adopted unanimously.

The Committee on Salaries and Claims reported on claim of Wm. P. Douglass, recommending the adoption of the following resolution:

Resolved, That the sum of seven hundred and thirty-two dollars be paid to Wm. P. Douglass, late Corporation Attorney, for amount of money found due, as appears by the order of Hon. M. M. Knapp on report of referee for costs, disbursements and services rendered the city.

The President having called for the ayes and nays, the report of the committee was received and the resolution adopted unanimously.

The same committee reported on claim of John A. Nugent, recommending the adoption of the following resolution:

Resolved, That the sum of $16 30 be paid to John A. Nugent for taking depositions, &c., in case of R. F. Downing vs the Mayor and Aldermen of Jersey City.

The President having called for the ayes and nays, the report of the committee was received and the resolution adopted unanimously.

The Committee on Printing, Stationery and Supplies reported a claim of the Evening Journal, recommending the adoption of the following resolution:

Resolved, That the sum of $50 40 be paid to the Evening Journal for advertising assessors notices April 20th, 1877.

The President having called for the ayes and nays on the above resolution, the report was received and the resolution adopted.

MISCELLANEOUS BUSINESS.

By Mr. Pattberg: Resolved, That a warrant be ordered drawn upon the City Treasurer in favor of that officer for the sum of twenty-five thousand dollars, to tranfer that amount from water account to general account as a loan.

By Mr. Pattberg: Resolved, That a warrant be ordered drawn upon the City Treasurer in favor of that officer for the sum of fifteen thousand five hundred dollars, to transfer that amount from assessment account to June, 1877, with interest.

By Mr. Pattberg: Resolved, That the bond for $1,000, entitled "bridge bond" for completion of bridge across Morris Canal at Washington avenue, Lafayette, issued by the town of Bergen, dated February 1st, 1866, and held by the New York Savings Bank, together with the accumulated interest thereon to date, be paid. The Corporation Counsel having advised the payment of the said bond on the filing of a satisfactory bond of indemnity, and the said bond of indemnity having been presented approved by the Corporation Counsel as drawn in legal form and approved by this Board and ordered filed.

The President having called for the ayes and nays on each of the above resolutions they were adopted unanimously.

On motion of Mr. Smith the Board adjourned.

JOHN T. VAN CLEEF, Clerk.

Regular meeting of the Board of Finance and Taxation held in the City Hall, Thursday, June 7, 1877, at 7.30 o'clock P. M.

Present—Messrs. Beach Pattberg, Smith and Sweeney.

Absent—President Drohan.

In the absence of the President the Clerk called the Board to order.

On motion Mr. Smith was elected President pro tem.

On motion of Mr. Sweeney the reading of the minutes of the last regular meeting of May 31st, was dispensed with and they were approved as printed.

PRESENTATION OF PETITIONS AND COMMUNICATIONS.

Petition of Mathew Kelly requesting permission to pay the sum of $11.66 instead of $14 for cancellations of sale stating reasons duly sworn to. Received and referred to the Committee on Taxes and Concurrent Resolutions.

Communication from Jeremiah B. Cleveland by Muirhead and McGee attorneys;

To the Hon. Board of Finance and Taxation of Jersey City:

Gentlemen—The arbitrators appointed pursuant to the provisions of an act of the Legislature of New Jersey entitled "an act to enable the City authorities of Jersey City to make a settlement with the contractor for the construction of Reservoir No. 3 of the Jersey City Water Works." Approved March 7, 1877, have made their award in writing signed by them in duplicate and have furnished one copy to the Board of Public Works of Jersey City and one to the subscriber. Said award is dated 31st day of May, 1877, and awards as due to me on the date thereof the sum total of $127,592 62. I have executed the release contemplated by the 8th section of said act, and hereby tender myself ready upon payment of the sum so awarded to deliver the same to the Board of Public Works of Jersey City. I hand you herewith a certified copy of the award of the arbitrators, and also a copy of the release so executed by me and ready to be be delivered, and I hereby respectfully demand of your honorable body the payment of the sum so awarded as aforesaid, dated June 7th, 1877.

JEREMIAH B. CLEVELAND,
by Muirheid & McGee, Attorneys.

Accompanying the above was the copy of the release and certified copy of the award. Received and referred to the Corporation Counsel.

PRESENTATION OF CLAIMS.

Claim of the Jersey City Herald of $28 30 for advertising corporation notices, received and referred to the Committee on Printing, Stationery and Supplies.

Claim of Charles Scott of $30 63 for carpenter work in the City Hall, received and referred to the Committee on Printing, Stationery and Supplies.

Claim of McAvoy Bros. of $55 95 for stationery furnished clerk and assessors, received and referred to the Committee on Printing, Stationery and Supplies.

OFFICIAL COMMUNICATIONS.

Requisition from the City Clerk requesting the Board to furnish 5 new warrant books.

Requisition from the City Comptroller for stationery; both received and referred to the Committee on Printing, Stationery and Supplies with power.

The City Treasurer reported the following balance in the National Banks at the close of business this day:

Balance Credit Tax account.....	$20,843 30
" " Assessment account..	5,425 06
" " Water account.....	34,815 35
" " Sinking Fund account, 1873.....	61,088 38
Balance Credit Sinking Fund account, 1876.....	32,891 51

The City Comptroller reported the following receipts of the City Treasury, May 31st to June 6th, both days included:

General Tax total account.....	$13,826 17
Assessment account total.....	14,396 47
Sinking Fund account, 1873, total..	3,619 85
" " " 1876, total...	3,909 88
Water account, total.....	44,328 52

Both received and ordered filed.

Resolution from the Board of Aldermen:

Resolved, That as provided for in the Act entitled "An Act authorizing the incorporated cities, towns and townships of this State to renew matured and maturing bonds," approved March 8th, 1877, the Board of Finance and Taxation are hereby authorized to issue and sell at not less than par value bonds to the amount in the whole of ninety-six and two thirds per centum of the sum of two hundred and sixty-four thousand dollars, while said bonds shall be dated July 1st, 1877, and made payable in thirty years from said date and shall draw interest at the rate of not exceeding seven per centum and shall be in coupon form with coupons attached for each half year's interest when due and said bonds shall be of the denomination of not more than one thousand dollars each, and the proceeds of said bonds when sold shall be applied to the payment of water bonds to the amount of two hundred and sixty-four thousand dollars, falling due July 1st, 1877. Received and referred to the Committee on Finance with power.

Resolution from the Board of Aldermen:

Resolved, That the provisions of the resolutions adopted April 3rd, 1877, wherein and whereby the City Collector was authorized to charge interest at the rate of seven per cent per annum on all taxes paid on or before June 1st, 1877, be and is hereby re-enacted and continued in full force and effect to and including the 31st day of August, 1877. Received and ordered filed.

Resolution from the Board of Aldermen:

Resolved, That a special committee of three be appointed to act with a like committee from the Board of Finance and Taxation and the Board of Public Works for the purpose of conferring with the authorities of the Pennsylvania Railroad Company in order that said committee may report some method by which the crossings of said railroad may be rendered more safe and convenient for public use. Received and ordered filed.

By Mr. Pattberg and carried: Moved, That a committee of three be appointed in accordance with said resolution from the Board of Aldermen. The President pro tem. appointed Messrs. Pattberg, Beach and Sweeney.

The clerk was directed to notify the Board of Aldermen and Board of Public Works of the appointment of said committee.

Concurrent resolution from the Board of Public Works, ordering paid certain claims.

Two concurrent resolutions from the Board of Public Works, one in reference to the improvement of Public Dock foot of Morgan street, the other awarding contract for sewer in Sipp and Bergen avenues to Thomas Farrell. Received and referred to Committee on Taxes and Concurrent Resolutions.

REPORTS OF STANDING COMMITTEES.

The Committee on Taxes and Concurrent Resolutions reported on concurrent resolution from the Board of Public Works, recommending the adoption of the following resolutions:

Resolved, That the following resolution adopted by the Board of Public Works May 29th, 1877, to wit:]

Resolved, That $14 be paid to the Jersey City Gas Light Company for gas consumed at stable in Wayne street, the quarter ending April 1st, 1877; $66 to Frederick Gaylord for services as inspector on the improvement of Fairmount avenue from Bergen to Monticello avenues; $10 to William Wilson for medical attendance on street department horses, in full to May 15th, 1877, $26 10 to McAvoy Bros. for stationery and postage stamps; $34 to Pangborn, Dunning & Dear for printing minutes and corporation notices; $108.70 to the Argus for printing and advertising corporation notices; $46.59 to H. R. Worthington for repairs to machinery at water works, Belleville; $415 to G. R. Lawrence for coal delivered at high service works as per agreement; $360 to William Stevens for twelve (12) water gates, $2.50 to Heneberry & Taffe for horseshoeing at pipe yard; $9.17 to Shilcher for lead pipe, &c.; $38.50 to John Kennard for envelopes and postage stamps for water registrar, be and is hereby concurred in by the Board of Finance and Taxation.

The President having called for the ayes and nays on the above resolution, the report was received and the resolution unanimously adopted.

The same committee reported on judgment claim of Richard F. Downing vs. the Mayor and Aldermen of Jersey City, recommending the adoption of the following resolution:

Resolved, That a warrant be drawn on the City Treasurer in favor of Collins & Corbin, attorneys of Richard F. Downing, for the sum of three hundred and seventy-nine dollars and seventy-five cents ($379 75) being amount of judgment and cost in the suit of Richard F Downing vs. the Mayor and Alderman of Jersey City, provided a proper satisfaction piece, approved by the Corporation Attorney be filed with the City Clerk.

The President having called for the ayes and nays on the above resolution the report was received and the resolution adopted unanimously.

The same committee reported on resolution from the Board of Public Works, requesting transfer of $2,000, recommending the adoption of the following resolution:

Resolved, That the following resolution adopted by the Board of Public Works, May 28th, 1877, to wit:

Resolved, That the Board of Finance and Taxation be and are hereby requested to transfer from the appropriation for the reconstruction of streets and sewers to the appropriation for cleaning and repairing streets and sewers the sum of $2,000 for the purpose of purchasing Belgian blocks for street repairing, be and is hereby non-concurred in by the Board of Finance and Taxation for the reason that this Board cannot see any reason why the transfer should be made, there being now to the credit of the appropriation for cleaning and repairing streets and sewers the sum of $32,219 05, and for reconstruction of streets and sewers the sum of $6,961 02.

On motion the report was received and the resolution adopted.

The same committee reported on petition of J. B. Coles for return of money paid in error on acoount of taxes, recommending the adoption of the following resolution:

Resolved, That a warrant be drawn on the City Treasurer in favor of J. B. Coles for the sum of $82 96, being amount of taxes paid in error January 4th, 1877, on lots 29, 30, 31 and 32, block 361.

The President having called for the ayes and nays on the above resolution, the report was received and the resolution adopted unanimously.

The same committee reported on petition of Matthew T. Kelly, recommending the adoption of the following resolution:

Resolved, That permission be and is hereby given to Matthew T. Kelly to pay the sum of $11 66, together with legal interest thereon, being rate of water rent for ten (10) months from July 1st, 1870, to May 1st, 1871, on lot numbered 87, Bergen street, block 130, and on payment of said sum with interest the City Clerk is hereby authorized to cancel the sale of said lot for water rents of 1870.

The President having called for the ayes and nays on the above resolution, the report was received and the resolution adopted unanimously:

The committee reported on claim of Scudder & Vredenburgh for certiorari cost recommending the adoption of the following resolution.

Resolved, That a warrant be drawn on the Treasurer in favor of Scudder & Vredenburgh, Attorneys, being amount of taxed costs in case of Job Falkenburgh against the city for the sum of twenty-three dollars ($23).

The President having called for the ayes and nays on the above resolution, the report was received and the resolution adopted unanimously.

The same Committee reported on resolution of the Board of Public Works concerning the purchase of four horses, recommending the adoption of the following resolution.

Resolved, That the following resolution adopted by the Board of Public Works, May 29, 1877, to wit:

Resolved, That by and with the concurreece of the Board of Finance and Taxation, the Committee on Streets and Sewers of this Board be and are hereby authorized to purchase four horses for the use of the street department at an expenditure not exceeding $1,000, be and is hereby concurred by the Board of Finance and Taxation.

The same committee reported on concurrent resolution from the Board of Public Works on the matter of advertising for 100,000 Belgian blocks, recommending the adoption of the following resolution:

Resolved, That the following resolution, adopted by the Board of Public Works, May 29th, 1877, to wit:

Resolved, That by and with the concurrence of the Board of Finance and Taxation, the Committee on Streets and Sewers of this Board be and are hereby authorized to advertise for proposals for furnishing and delivering 100,000 Belgian blocks, for repairing street, to be delivered from time to time, as in the judgment of said committee, the same shall be required, be and is hereby concurred in by the Board of Finance and Taxation.

The same committee reported on concurrent resolution from the Board of Public Works, appointing Myles McCartin, Permit Clerk. Recommending the adoption of the following resolution.

Resolved, That the following resolution, adopted by the Board of Public Works June 2d, 1877, to wit:

Resolved, That by and with the conourrence of the Board of Finance and Taxation, this Board hereby appoints Myles McCartin permit clerk, at a salary of $1,300 per annum, term to commence June 8th, 1877, be, and is hereby concurred in by the Board of Finance and Taxation.

The same committee reported on concurrent resolution from the Board of Public Works rescinding resolution appointing Myles McCartin permit clerk, recommending the adoption of the following resolution:

Resolved, That the following resolution adopted by the Board of Public Works June 5th, 1877, to wit.:

Resolved, That the resolution passed June 2d, 1877, appointing Myles McCartin permit clerk of this Board, at an annual salary of $1,300, term to commence June 8th, 1877, be and the same is hereby rescinded, be and is hereby concurred in by the Board of Finance and Taxation.

The same committee reported on concurrent resolution from the Board of Public Works appointing Levi W. Post chief engineer, recommending the adoption of the following resolution:

Resolved, That the following resolution adopted by the Board of Public Works June 2d, 1877, to wit.:

Resolved, That by and with the concurrence of the Board of Finance and Taxation this Board hereby appoints Levi W. Post chief engineer at a salary of $2,800 per annum, term to commence June 22d, 1877, be and is hereby concurred in by the Board of Finance and Taxation.

The same Committee reported on concurrent resolution from the Board of Public Works, appointing Hugh Murphy Street Commissioner, recommending the adoption of the following resolution:

Resolved, That the following resolution adopted by the Board of Public Works June 2d, 1877, to wit:

Resolved, That by and with the concurrence of the Board of Finance and Taxation, this Board hereby appoints Hugh Murphy Street Commissioner, at a salary of $2,000, term to commence June 8th, 1877, be and is hereby concurred in by the Board of Finance and Taxation.

The same Committee reported on concurrent resolution from the Board of Public Works, appointing George Kriener Sewer Inspector, recommending the adoption of the following resolution:

Resolved, That the following resolution

adopted by the Board of Public Works June 2d, 1877, to wit:

Resolved, That by and with the concurrence of the Board of Finance and Taxation this Board appoints George Kriener Sewer Inspector at a salary of $1,300 per annum, term to commence June 8th, 1877, be and is hereby concurred in by the Board of Finance and Taxation.

The same committee reported on concurresolution from the Board of Public Works appointing Thos. J. Culligan, engineer, at high service works, recommending the adoption of the following resolution:

Resolved, That the following resolution adopted by the Board of Public Works June 5th, 1877, to wit:

Resolved, That by and with the concurrence of the Board of Finance and Taxation this Board hereby appoints Thomas J. Culligan, engineer at high service works at a salary at the rate of $900 per year, to date from June 11th, 1877, be and is hereby concurred in by the Board of Finance and Taxation.

The same committee reported on concurrent resolution from the Board of Public Works, appointing John Fullun, engineer at high service works, recommending the adoption of the following resolution:

Resolved, That the following resolution adopted by the Board of Public Works, June June 5th, to wit:

Resolved, That by and with the concurrence of the Board of Finance and Taxation this Board hereby appoints John Fullun, engineer at high service work, at a salary at the rate of $900 per annum, to date from June 11th, 1877, be and is hereby concurred in by the Board of Finance and Taxation.

The same committee reported on concurrent resolution from the Board of Public Works appointing Thomas Reegan Water Assessor, recommending the adoption of the following resolution:

Resolved, That the following resolut on adopted by the Board of Public Works June 2d, 1877, to wit.:

Resolved, That by and with the concurrence of the Board of Finance and Taxation this Board hereby appoints Thomas Reegan Water Assessor at a salary of $1,500 per year, term to commence June 8th, 1877, be and is hereby concurred in by the Board of Finance and Taxation.

The same committee reported on concurrent resolution from the Board of Public Works appointing Michael Campbell City Wharfinger, recommending the adoption of the following resolution:

Resolved, That the following resolution adopted by the Board of Public Works June 5th, to wit.:

Resolved, That by and with the concurrence of the Board of Public Works this Board hereby appoints Michael Campbell City Wharfinger, at public dock foot of Morgan street, at a salary of $750 per year, term to commency June 11, be and is hereby concurred in by the Board of Finance and Taxation.

The same committee reported on concurrent resolution from the Board of Public Works appointing Michael Nugent keeper of reservoir at High Service Works recommending the adoption of the following resolution:

Resolved, That the following resolution adopted by the Board of Public Works June 5th, 1877, to wit:

Resolved, That by and with the concurrence of the Board of Finance and Taxation, this Board appoints Michael Nugent Keeper of Beservoir at High Service Works at a salary at the rate of $700 per year, time to commence June 11th, 1877, be and is hereby concurred in by the Board of Finance and Taxation.

The President having called for the ayes and nays on each of the above concurrent resolutions, the reports of the Committee were received, and the resolutions adopted unanimously.

REPORTS OF THE COMMITTEE ON SALARIES AND CLAIMS.

The Committee on Salaries and Claims reported on claim of Henry Traphagen for disbursements and cost, recommending the adoption of the following resolution:

Resolved, That the sum of $87 00 be paid to Henry Traphagen for cost and disbursements in Corporation matters paid out as Corporation Attorney.

The President having called for the ayes and nays on the above resolution, the report was received, and the resolution adopted unanimously.

The Committee on Printing, Stationery and Supplies reported on the claim of J. O. Mara & Co., for removing and storing stoves, recommending the adoption of the following resolution:

Resolved, That the sum of $14 be paid to J. O. Mara & Co., for removing and storing stoves in City hall.

The President having called for the ayes and nays on each of the above resolutions, the report was received and the resolution adopted unanimously.

The same committee reported on claim of the Argus for advertising corporation notices and printing manuals recommending the adoption of the following resolution:

Resolved, That the sum of $14.40 be paid to the Argus for advertising corporation notices and printing manuals.

The President having called for the ayes and nays on the above resolution the report was received and the resolution adopted unanimously.

The same committee reported on claim of Edmund J. Koch for advertising corporation notices recommending the adoption of the following resolution:

Resolved, That the sum of $127.20 be paid to Edmund J. Koch, editor of the New Jersey Frieie Presse for advertising corporation notices from March 3rd to May 25th, 1877.

The President having called for the ayes and nays on each of the above resolutions the report was received and the resolution adopted unanimously.

The Committee on Printing, Stationery and Supplies reported the claim of Davidson & Co. for $7 50, recommending that the same be referred to the Corporation Attorney for investigation as to its correctness. On motion the report was received and the recommendation adopted unanimously.

MISCELLANEOUS BUSINESS.

By Mr. Pattberg: Resolved, That the Committee on Finance be and they are hereby authorized to borrow from the commissioners of the sinking fund the sum of thirty thousand dollars ($30,000) in anticipation of the collection of taxes and assessments, to be taken from the account of said fund of 1873, and that a bond be issued by the Mayor and City Clerk under the corporate seal of the city, in favor of said commissioners, payable on demand, with interest at the rate of seven per centum per annum.

By Mr. Pattberg: Resolved, That a warrant be ordered drawn on the City Treasurer in favor of that officer for the sum of fifteen thousand dollars, to transfer that amount from water account to general account as a loan.

The President having called for the ayes and nays on each of the above resolutions they were adopted unanimously.

On motion of Mr. Pattberg the Board adjourned.

JOHN T. VAN CLEEF, Clerk.

Special meeting of the Board of Finance and Taxation held in the City Hall, Thursday, June 7th. 1877, at 9 o'clock a. m.

Present—President Drohan, Messrs. Pattberg, Beach and Sweeney.

Absent—Mr. Smith.

The President stated that the meeting was called to take action on concurrent resolutions coming from the Board of Public Works.

The Clerk was requested to read all such resolutions:

Concurrent resolution from the Board of Public Works appointing Levi W. Post, Chief Engineer, at a salary of $2.800 per annum term to commence June 2'd. 1877.

Concurrent resolution from the Board of Public Works appointing Hugh Murphy, Street Commissioner, at a salary of $2,000 per annum, term to commence June 8, 1877.

Concurrent resolution from the Board of Public Works appointing Myles McCartin, Permit Clerk, at a salary of $1.300 per annum, term to commence June 8th, 1877.

Concurrent resolution from the Board of Public Works appointing George Kreiner, Sewer Inspector, at a salary of $1,300 per annum term to commence June 8, 1877.

Concurrent resolution from the Board of Public Works rescinding resolution adopted June 2, 1877, appointing Myles McCartin, Permit Clerk.

Concurrent resolution from the Board of Public Works appointing John Fullam engineer at high service works, at a salary at the rate of $900 per year, to date from June 11, 1877.

Concurrent resolution from the Board of Public Works appointing Thomas J. Calligan engineer at high service works, at a salary at the rate of $900 per year, to date from June 11, 1877.

Concurrent resolution from the Board of Public Works appointing Michael Nugent keeper of reservoir at high service works, at a salary at the rate of $700 per year, to commence June 11, 1877.

Concurrent resolution from the Board of Public Works appointing Henry F. Cox bill clerk in the water department, at a salary of $900 per year, term to commence June 8, 1877.

Concurrent resolution from the Board of Public Works appointing Myles McCartin committee clerk, permit clerk and assistant water registrar, at a salary of $1,300 per year, term to commence June 8, 1877.

Concurrent resolution from the Board of Public Works appointing Michael Campbell city wharfinger at the public dock foot of Morgan street, at a salary of $750 per year, term to commence June 11, 1877.

Concurrent resolution from the Board of Public Works appointing Thomas Reegan water assessor at a salary of $1,500 per year, term to commence June 8, 1877.

All of the above concurrent resolutions were received and referred to the Committee on Taxes and Concurrent Resolutions.

Resolution from the Board of Public Works requesting this Board to determine the amount of bonds to be furnished by the different employes. Received and referred to the Committee on Finance

The Committee on Finance reported on resolution from the Board of Public Works requesting this Board to determine the amount of bonds to be furnished by the different employes recommending the adoption of the following resolutions:

Resolved, That the bond of Chief Engineer of tee Board of Public Works be, and is hereby fixed at the sum of $25,000.

Resolved, That the bond of Permit Clerk of the Board of Public Works be, and is hereby fixed at the sum of $10,000.

Resolved, That the bond of City Wharfinger of Jersey City be, and is hereby fixed at the sum of $5,000

The President now called for the yeas and nays on the above resolutions. The report of the committee was received, and the resolutions adopted unanimously.

On motion the Board adjourned.

JOHN T. VANCLEEF, Clerk.

Regular meeting of the Board of Finance and Taxation held in the City Hall, Thursday, June 14, 1877, at 7.30 o'clock P. M.

Present—All the members.

On motion of Mr. Smith the reading of the minutes of the last regular meeting held June 7, 1877, was dispensed with and they were approved as printed.

PRESENTATION OF PETITIONS AND COMMUNICATIONS.

Petition of Edward Coles in regard to payment of interest on taxes Received and referred to the Committee on Taxes and Concurrent Resolutions.

Petition of Edward Coles in regard to payment of interest on taxes. Received and referred to the Committee on Taxes and Concurrent Resolutions.

PRESENTATION OF CLAIMS.

Claim of John W. Parker of $89 80 for carpet for Comptroller's office. Received and referred to the Committee on Printing, Stationery and Supplies.

Claim of John W. Parker of $76 93 for carpet for Treasurer's office. Received and referred to the Committee on Printing, Stationery and Supplies.

Claim of A. P. Rikeman of $9 for posting three hundred tax notices. Received and referred to the Committee on Printing, Stationery and Supplies.

Claim of The Argus of $85 60 for printing manuals and advertising notices. Received and referred to the Committee on Printing, Stationery and Supplies.

OFFICIAL COMMUNICATIONS.

Communication from Matthew Erwin late city wharfinger, requesting that this Board appoint a competent person to examine his accounts. Received and referred to the Committee on Finance.

The Corporation Counsel and Attorney reported the following official bonds as drawn in legal form:

Official bond of James McCann, poundkeeper, in the sum of $500, with Terence O'Neill and Francis Rooney as sureties. Received and referred to committee on Finance.

Official bond of Michael Campbell in the sum of $5,000, with John Murphy and Joseph Warren as sureties Received and referred to the Committee on Finance.

OPINION OF THE CORPORATION COUNSEL.

Jersey City, June 14th, 1877.

To the Hon. the Board of Finance and Taxation of Jersey City:

Gentlemen—The notice to your Board by Mr. Cleveland that the arbitrators in the matter of reservoir No. 3 have made their award, and demanding payment thereof upon the execution of a release, of which a copy is submitted, has been referred to me for my opinion.

The award (of which your Board has a copy) recites very fully the proceedings in reference to the appointment and action of the arbitrators. I have examined all these proceedings and the minutes of the arbitrators, and I find that they are in accordance with chapter 42 of the laws of 1877, the act relating to this matter, and I am of opinion that the appointment of Mr. Towle by the Board of Public Works, and his approval by the Mayor, made him an arbitrator on the part of the city without any action of your Board.

The form of the proposed release is proper, being drawn in accordance with section 8 of said act.

The action to be taken by your Board is stated in section 7 of chapter 44 of the laws of 1877. Your Board are therein directed to forthwith pay the award out of any moneys in the treasury not otherwise appropriated, and in case there are no such moneys, you are directed to issue bonds, and out of the proceeds thereof to pay the award.

Respectfully submitted,

LEON ABBETT, Corporation Counsel.

The opinion was received and ordered spread at large on the minutes and filed.

Concurrent resolution from the Board the Public Works in regard to the construction of a sewer in Ogden avenue.

Concurrent resolution from the same Board awarding contract for furnishing and fitting a steam heating apparatus in Public School No. 7.

Concurrent resolution from the same Board requesting this Board to concur in appropriations for the three months ending September 1, 1877.

Concurrent resolution from the same Board ordering paid certain claims. All of which concurrent resolutions were received and referred to the Committee on Taxes and Concurrent Resolutions

The City Comptroller presented a statement of expenditures to date on the several accounts provided for by appropriation made for expenses of this Board, December 1, 1876, to November 30th, 1877, Received and ordered filed.

The City Treasurer reported the following balances in the National Banks at the close of business this day:

Balance Credit Tax account.....	$14,041 41
" " Assessment account..	5,794 44
" " Water account.....	27,492 80
" " Sinking Fund account, 1873.....	63,211 08
Balance Credit Sinking Fund account, 1876.....	33,382 99

The City Comptroller reported the following receipts of the City Treasury, June 7th to 13th, both days included:

General Tax account.....	$4,328 40
Assessment account	523 32
Sinking Fund account, 1873, ...	700 70
" " " 1876,.....	1,537 09
Water account	13,152 73

Both received and ordered filed.

REPORTS OF STANDING COMMITTEES.

Committee on Finance reported the official bond of Michael Campbell, as Wharfinger approved as drawn in legal form by the Corporation Counsel and Attorney. Also the bond of James McCann, as poundmaster, approved as drawn in legal form by the Corporation Attorney. The Committee reported that both bonds be received and approved by this Board, spread at large upon the bond book and filed. On motion the report was received and the recommendation adopted.

The Committee on Taxes and Concurrent Resolutions reported on concurrent resolution from the Board of Public Works, recommending the adoption of the following resolutions:

Resolved, That following resolution adopted by the Board of Public Works, June 5, 1877, to wit:

Resolved, That whereas this Board has met to hear all parties that might have appeared relative to the preliminary sketch showing what property will be assessed in accordance with the requirements of the city charter for the construction of a sewer in Sipp and Bergen avenues, and whereas no objections were presented, alleged or known against the same, therefore, Resolved, That by and with the concurrence of the Board of Finance and Taxation said improvement be proceeded with, and that the contract for doing said work be and is hereby awarded to Thomas Farrell, he being the lowest bidder, and that the Corporation Attorney be directed to prepare and have executed the proper contract for the same be and is hereby concurred in by the Board of Finance and Taxation.

Resolved, That the following resolution adopted by the Board of Public Works June 5th, 1877, to wit:

Resolved, That the Committee on Railroads, Wharves, Piers and Bridges of this Board be and are hereby authorized to have the Public Dock, foot of Morgan street, repaired, at an expenditure not exceeding $400, be and is hereby concurred in by the Board of Finance and Taxation.

Resolved, That the following resolution adopted by the Board of Public Works June 5th, 1877, to wit:

Resolved, That by and with the concurrence of the Board of Finance and Taxation this Board hereby appoints Myles McMartin, Committee Clerk, Permit Clerk, Assistant Water Registrar and such other duties as may be required, at a salary of $1,300 per annum, term to commence June 8th, 1877, be and is hereby

concurred in by the Board of Finance and Taxation, except that the term commence June 20th instead of June 8th, 1887.

Resolved, That the following resolution adopted by the Board of Public Works June 5th, 1877, to wit:

Resolved, That $135 be paid to George Heck for services as Inspector on sewer in Webster and Ravine avenue; $1 10 to John Lillis for sharpening street department tools; $34 90 to A. J. Rapp for feed for street department horses; $177 44 to Michael Shannon for Belgian blocks for street repairs; $6 75 to Thacker & Son, for sharpening tools; $301 18 to Henry O'Neill for mason work and materials at Belleville; $57 07 to Cooke & Beggs for bolts, nuts, washers, &c., at Belleville; $110 75 to Weston & Fiske for two bbls. of cylinder oil for Belleville; $253 50 to Michael Shannon for excavating rock for laying water pipe, be and is hereby concurred in by the Board of Finance and Taxation.

Resolved, That the following resolution, adopted by the Board of Public Works June 2d 1877, to wit:

Resolved, That by and with the concurrence of the Board of Finance and Taxation, this Board hereby appoints Henry F. Cox bill clerk in the Water Department, at a salary of $900 per annum, term to commence June 8th, 1877, be and is hereby concurred in by the Board of Finance and Taxation, except that the term commence June 20th, 1877, instead of June 8th, 1877.

The President having called for the ayes and nays on each of the above resolutions, the several reports were received and the resolutions adopted unanimously.

The Committee on Printing, Stationery and Supplies reported on the claim of McAvoy Bros. recommending the adoption of the following resolution:

Resolved, That the snm of fifty-five dollars and ninety-five cents be paid to McAvoy Bros. for stationery furnished the Board of Finance and Taxation, and the Assessors of the several districts from May 2d to May 7th, 1877.

The same committee reported on claim of Charles Scott, recommending the adoption of the following resolution:

Resolved, That the sum of thirty dollars and sixty-three cents be paid to Charles Scott for carpenter work at Treasurer's and Clerk's offices Feb. 2d to May 16th, 1877.

The President having called for the ayes and nays on the above resolution, it was adopted unanimousy.

The same committee reported on the claim of the Jersey City Herald, recommending the adoption of the following resolution:

Resolved that the sum of $28 30 be paid to the Jersey City Herald for advertising corporation notices, April 21st to 28th, 1877.

The President having called for the ayes and nays on the above resolution, the report was received and the resolution adopted unanimously.

MISCELLANEOUS BUSINESS.

The Corporation Counsel and Attorney presented the official bond of Myles McCartin, as Permit Clerk, Committee Clerk, Assistant Water Registrar, &c., with Henry M. Traphagen and Mary A. F. McCartin as sureties, in the sum of $10,000. Received and referred to the Committee on Finance to report immediately.

The Committee on Finance reported on bond of Myles F. McCartin, recommending that the same be approved by the Board, spread at large on the minutes and filed.

On motion, the report was received and the recommendation adopted.

By Mr. Smith:

Resolved, That the sum of $20 68 be paid to E. C Clarke, to refund amount paid May 5th, 1877, in redemption of lot 15, Pavonia avenue, block 393, from sale for taxes of 1868, the same being twice paid to City Treasurer at said date.

By Mr. Smith:

Resolved, That when this Board adjourns it adjourn to meet Wednesday, June 20th, 1877, at 8 o'clock p. m.

On motion, the above resolution was adopted.

By Mr. Pattberg and adopted:

Resolved, That the Corporation Counsel be requested to give his opinion as to whether the law has been fully complied with by the arbitrators in connection with the claim of J. B. Cleveland, and whether there is any doubt about the liability of the city to pay the same, and whether he would advise this Board to pay the amount awarded J. B. Cleveland by the arbitrators.

By Mr. Pattberg:

Resolved, That water bonds to an amount in the whole of not exceeding 96 2-3 per centum of the sum of $264,000 be issued and sold at not less than par value, the said bonds to be of the denomination of $1,000 each executed under the corporate seal of Jersey City, and the signature of the Mayor, with coupons attached for each half year's interest, until due, which coupon shall bear a facsimile of the signatures of the Mayor and City Treasurer, and numbered to correspond with the bond to which they shall respectively be attached, and which bond shall be numbered and a register of such a number and date of issue and time of payment shall be made by the Registrar of the Water Works, and which bond shall be dated July 1st, 1877, and made payable in 30 years from said date, to wit, July 1, 1907, and shall draw interest at the rate of 6 per centum per annum, and shall be designated upon their face "Six per cent. Jersey City water scrip," and the proceeds of said bonds shall be applied to the payment of Jersey City water scrip, amounting to $264,000, issued July 1, 1852, and due and payable July 1, 1877.

Resolved, That said bonds be issued under authority of an act entitled "An act authorizing the incorporated cities, towns and townships of this State to renew matured and maturing bonds," approved March 8, 1877, and the act entitled "An act to reorganize the local government of Jersey City," passed March 31, 1871, and the supplements thereto, and in conformity with the resolution adopted by the Board of Aldermen of Jersey City, May 29, 1877, and approved by the Mayor of said city June 1, 1877.

The President having called for the ayes and nays on the above resolution it was adopted unanimously.

By Mr. Smith and carried: Moved, That the Board of Finance and Taxation hereby authorize the Committee on Finance of said Board to solicit bids by advertising or otherwise for $264,000 of 6 per cent. Jersey City water scrip, payable in 30 years.

By Mr. Pattberg: Moved, That this Board go into the nomination and appointment of an expert to examine the late City Wharfinger's books of account, said expert to receive for said examination the sum of $40 at the completion of his work, said work to be performed and the result reported to this Board as speedily as possible.

The President having called for the the ayes and nays, the motion was carried unanimously.

The President declared nominations in order.

Mr. Pattberg nominated John Gorman.

President Drohan nominated R. R. Ranken.

By Mr. Pattberg and carried: Moved, That nominations do now close.

The President appointed as tellers Messrs. Beach and Smith.

One ballot was taken. Five votes were cast.

John Gorman received 3 votes.

R. R. Ranken received 2 votes.

John Gorman having received a majority of the votes cast, was duly declared to be appointed by the Board of Finance and Taxation to fill said position and perform said work.

The Clerk was directed to notify him of his appointment.

On motion of Mr. Smith the Board adjourned.

J. T. VAN CLEEF, Clerk.

Regular meeting of the Board of Finance and Taxation held in the City Hall, Wednesday, June 20, 1877, at 7.30 o'clock P. M.

Present—President Drohan, Messrs. Beach, Smith and Sweeney.

Absent—Mr. Pattberg.

On motion of Mr. Smith the reading of the minutes of the last regular meeting held June 14, 1877, was dispensed with and they were approved as printed.

PRESENTATION OF PETITIONS AND COMMUNICATIONS.

Petition of Lydia A McGannan to have refunded money with interest, claimed to have been paid by her, received and referred to the Corporation Counsel.

Petition of Mrs. Sarah Havens for relief in the matter of payment of taxes of 1871, received and referred to the Committee on Taxes and Concurrent Resolutions.

Petition of Thomas Kearney for return of money paid in error, received and referred to the Committee on Taxes and Concurrent Resolutions.

PRESENTATION OF CLAIMS.

Claim of William F. Pollard of $11, for cleaning and relaying carpets in offices of Treasurer and Comptroller, July, 1875. Received and referred to the Committee on Printing, Stationery and Supplies.

OFFICIAL COMMUNICATIONS.

Requisition from the City Comptroller for stationery. Received and referred to the Committee on Printing, Stationery and Supplies, with power.

Communication from the City Clerk, with a resolution from the Board of Aldermen, requesting a further appropriation for the relief of the poor, under the act approved February 20th, 1877. Received and referred to the Committee on Finance.

Communication from William A. Brown, Esq., Water Registrar, giving list of arrears for water rents placed in his hands for collection, amounting to $29,668 94. Received and placed on file.

The Corporation Attorney reported the following official bond approved as drawn in legal form:

Official bond of Levi W. Post, Chief Engineer, in the sum of $25 000, with R. C. Bacot and G. D. Van Reipen as sureties. Received and referred to the Committee on Finance.

Concurrent resolution from the Board of Public Works, ordering paid certain claims. Received and referred to the Committee on Taxes and Concurrent Resolutions.

Concurrent resolution from the Board of Public Works in regard to advertising for proposals for reflagging and curbing in front of school No. 6. Received and referred to the Committee on Taxes and Concurrent Resolutions.

Concurrent resolution from the Board of Public Works requesting the transfer of $3,000 from reconstruction of streets and sewers to the accocut of cleaning and repairing streets and sewers for the purpose of reconstructing Pavonia avenue from Provost street to the city line; and Grand street, from Jersey avenue to Mill Creek. Received and referred to the Committee on Taxes and Concurrent Resolutions.

The City Treasurer reported the following balances in the National Banks at the close of business this day:

Balance Credit Tax account.....	$34,102 94
" " Assessment account..	5,947 65
" " Water account.....	37,216 63
" " Sinking Fund account, 1873.....	39,338 83
Balance Credit Sinking Fund account, 1876.....	38,048 40

The City Comptroller reported the following receipts of the City Treasury, June 14th to 19th, both days included:

General Tax account, total.....	$6,560 28
Assessment account, total.....	314 60
Sinking Fund account, 1873, total..	2,912 37
" " " 1876, total.....	4.431 34
Water account, total.....	9,640 05

Both received and ordered filed.

The Corporation Counsel and Attorney reported the following official bonds as drawn in legal form:

Official bond of Moses Boyce as city pound-keeper, in the sum of $500, with Robert Rudick and James Chapman as sureties: official bond of Edward J. Reilly as city poundkeeper, in the sum of $500, with James Lyng and Thomas Farrell as sureties. Both received and referred to the Committee on Finance.

REPORTS OF STANDING COMMITTEES.

The Committee on Taxss and Concurrent Resolutions reported on concurrent resolution from the Board of Public Works recommending the adoption of the following resolution:

Resolved, That the following resolution adopted by the Board of Public Works, June 12th, 1877, to wit:

"Resolved, That $209 50 be paid to William Atcheson for cinders on Newark avenue, Henderson street and Railroad avenue, the same to be charged to the reconstruction of Newark avenue, between Warren and Henderson streets; $7 73 to Robert Muirehead for Belgian bridge stone to be charged to Newark avenue reconstruction; $64 32 to Akron Sewer Pipe Association for 12 inch drain pipe" be and is hereby concurred in by the Board of Finance and Taxation.

The same Committee reported on concurrent resolution from the Board of Public Works recommending the adoption of the following resolution.

Resolved, That the following resolution adopted by the Board of Public Works, June 12, 1877, to wit:

"Resolved, That $50 88 be paid to Theo. Sanford & Sons for yellow pine timper for water works at Belleville; $349 62 to Hews & Phillips for machinery supplies at Belleville water works; $10 64 to George B. Lockwood for plumbing work in connections with meters; $144 64 to Jos. F. McCoy for twenty-two pigs of lead; $15 75 to Hugh Leslie for repairing boiler at high service works; $87 10 to McNab & Harlin Manufacturing Co., for 16 lengths 2½ inch pipe; $21 50 to Jersey City Herald for advertising corporation notices; $20 to Jersey City Herald for advertising corporation notices," be and is hereby concurred in by the Board of Finance and Taxation.

The President having called for the ayes and nays on each of the above resolutions, the reports were received and the resolutions adopted unanimously.

The same committee reported on concurrent resolution from the Board of Public Works, recommending the adoption of the following resolution:

Resolved, That the following resolution adopted by the Board of Public Works, June 12th, 1877, to wit:

Resolved, That by and with the concurrence of the Board of Finance and Taxation, the contract for furnishing and fitting up a steam heating apparatus, with the connections and fittings complete, in public school No. 7, corner of Congress street and Central avenue, be and the same is hereby awarded to the Angel & Blake Manf'g Co. at the price named in their proposal, viz.: $3,935, that being the lowest bid received; and that the Corporation Attorney be directed to prepare and have executed the proper contract for the same, be and is nereby concurred in by the Board of Finance and Taxation.

The President having called for the ayes and nays on the above resolution, the report was received and the resolution adopted unanimously.

The Committee on Printing, Stationery and Supplies reported on claim of the Argus, of $85 60, recommending the adoption of the following resolution:

Resolved, That the sum of $85 60 be paid to the Argus for printing and advertising corporation notices.

The same Committee reported on claims of John W. Parker, recommending the adoption of the following resolutions:

Resolved, That the sum of $89.90 be paid to J. W. Parker for carpet furnished Comptroller's office.

Resolved, That the sum of $76.93 be paid to

J. W. Parker for carpet furnished Treasurer's office, April 23, 1877.

The President having called for the the ayes and nays on each of the above resolutions, they were adopted unanimously.

The same Committee reported on claim of A. P. Rikeman of $9, recommending the adoption of the following resolution:

Resolved, That the sum of $9.00 be paid to A. P. Rikeman for posting three hundred tax notices in the six districts.

The President having called for the ayes and nays on the above resolution, the report was received and the resolution adopted unanimously.

MISCELLANEOUS BUSINESS.

By Mr. Beach: Resolved, That a warrant be ordered drawn upon the City Treasurer in favor of E. W. Kingsland, County Collector, for the sum of fifteen thousand dollars, on account of County tax for the year 1876.

The President having called for the ayes and nays on the above resolution, it was adopted unanimously.

By Mr. Smith: Resolved, That the sum of $11 79 be paid to E. C. Clarke to refund amount twice paid May 5th, 1877, in redemption of lot 28, North 10th street, in block 260, from sale to the City Treasurer for taxes of 1870.

The President having called for the ayes and nays on the above resolution, it was adopted unanimously.

By Mr. Smith: Resolved, That the sum of $32 55 be paid to E. C. Clarke to refund amount overpaid in redemption from sales of lots 21 to 24, block 364, for taxes of 1870, and lots 6 and 7, block 449, for taxes of 1868, as per statement.

The President having called for the ayes and nays on the above resolution, it was adopted unanimously.

By Mr. Smith: Resolved, That when this Board adjourns it adjourn to meet Wednesday, June 27th, 1877, at 8 o'clock p. m.

The President having called for the ayes and nays on the above resolution, it was adopted unanimously.

On motion the Board adjourned.

JOHN T. VAN CLEEF, Clerk.

Special meeting of the Board of Finance and Taxation, held in the City Hall, Saturday, June 23d, 1877, at 8 o'clock, P. M.

Present—All the members.

The President stated that the meeting was called to take action upon the claim of J. B. Cleveland on award by arbitrators.

The opinion of the Corporation Counsel in reference to said claim was received and read.

Jersey City, June 20th, 1877.

To the Honorable the Board of Finance and Taxation of Jersey City.

Gentlemen—As I have already stated in my opinion of June 14, 877, in reference to the Cleveland award, the law has been fully complied with by the arbitrators appointed by the city and by Mr. Cleveland.

In view of the opinion of the Supreme Court in the case of Cleveland versus the Board of Finance and Taxation, 9 Vroom 259, I have no doubt about the liability of the City to pay the award made by these arbitrators. The Court under that opinion will upon application of Mr. Cleveland grant a mandamus to compel the City to pay if your Board refuse. As I understand the matter, the objection of your Board to the payment of this award arises from the fact that it is so large in amount. Mr. Towle, the arbitrator appointed on the part of the City, is personally unknown to me, but as he was unanimously selected by the old Board of Public Works, and his appointment confirmed by Mayor Siedler after investigation, he was doubtless an honest and competent person for the discharge of his duties. He acquiesced in the award made, and his decision will bind the City, unless its authorities can show that he was improperly partial to the claimant or corrupt, or unless you can attack this award on the ground of fraud. I know of no fact that would warrant the forming of any such opinion. The case appears to me, so far as you have communicated any facts to me, and so far as my knowledge goes, to be one where the City must pay a large award because its own arbitrator has decided against it.

I am therefore of opinion that under the law and the award you must pay, and if you do not: that the Court will by mandamus direct you to pay.

Respectfully submitted,

LEON ABBETT, C. C. J. C.

The opinion was ordered spread in full upon the minutes and filed.

By request of the Pesident, Mr. Smith took chair.

By President Drohan:

Whereas, By an act of the Legislature entitled "An act relative to Reservoir number three of the Jersey City Water Works, approved March 29, 1875, arbitrators were appointed to determine what compensation if any was equitably due to Jeremiah B. Cleveland for work done and materials furnished on said Reservoir and sewer connected therewith; and

Whereas, Said arbitrators although experienced in civil engineering, and having a perfect knowledge of and familiarity with the work done and materials furnished by Cleveland; yet were unable to agree on an amount as equitably due him, the greatest amount in the estimation of any of the arbitrators being about $44,000; and

Whereas, Said Cleveland himself was reported as being willing to give the city a full release from all claims on account of said work on receipt of about $58,000; and

Whereas, By a further act of the Legislature entitled "An act to enable the city authorities of Jersey City to make a settlement with the contractor for the construction of reservoir number three of the Jersey City water works," approved March 7, 1877, other arbitrators were appointed, one by the Board of Public Works and one by said Cleveland, to hear and determine the whole matter, and award such a sum as should be paid to said Cleveland in full satisfaction of his claim in the premises; and

Whereas, The arbitrator appointed by the Board of Public Works was not a resident of Jersey City, nor supposed to have any direct interests in Jersey City; and the other arbitrator appointed by said Cleveland supposed to be more or less interested in said Cleveland, And said arbitrators together having awarded to said Cleveland, as the amount due to him, the sum of $127 592 62, said amount being largely in excess of the highest amount thought to be due to him by any of the former arbitrators, and nearly three times greater than the amount said Cleveland was reported as willing to receive Therefore, be it

Resolved, That in view of the above facts the members of the Board of Finance and Taxation, considering themselves in duty bound to strictly guard the interests of the taxpayers and citizens of Jersey City, do hereby refuse to entertain or order paid said amount awarded said Jeremiah B. Cleveland, unless directed so to do by order of some court of judicature having authority to issue such an order.

The ayes and nays having been called, the above resolution was adopted unanimously.

On motion of Mr. Sweeney the Board adjourned.

JOHN T. VAN CLEEF, Clerk,

Regular adjourned meeting of the Board of Finance and Taxation, held in the City Hall, Wednesday, June 27, at 7:30 o'clock p. m.

Present—All the members.

On motion of Mr. Smith the reading of the minutes of the last regular meeting, held June 20, 1877, was dispensed with and they were approved as printed.

PRESENTATION OF PETITIONS AND COMMUNICATIONS.

Petition of D. J. O'Brien and George Roes for cancelment of sale of lots 1 to 4, in South First, block 417. Received and referred to the Committee on Taxes and Concurrent Resolutions.

Communication from Job H. Lippincott, requesting payment from the city of old Greenville tax and taxes of 1874, 1875 and 1876, State, school and county, due from Jersey City to the County Collector. Received and referred to the Corporation Counsel.

Petition of P. J. Condon, to have exchanged Ravine road sewer certificate No. 29, for the value of $1,135 47, for a Jersey City bond. Received and referred to the Committee on Finance.

Proposals for taking a whole or any part of the new issue of 6 per cent. Jersey City water scrip, in all to the amount of $255,000, were received from John Lamb, Musgrave & Co., Wm. T. Meredith, George K. Sistare, jr., Daniel A. Moran, Cornelius Zabriskie, Denham & Co., John Anderson and Alexander Fraser. All the above proposals were received and referred to the Committee on Finance.

PRESENTATION OF CLAIMS.

Claim of J A McLaughlan of $78 80, for services as stenographer in argument before the Supreme Court, at Trenton, in the matter of the application of Walter Nelson and others. Received and referred to the Committee on Salaries and Claims.

Claim of McAvoy Bros. of $73 90, for stationery furnished Treasurer and Comptroller. Received and referred to the Committee on Printing Stationery and Supplies.

Claim of the Evening Journal of $68 40, for advertising corporation notices. Received and referred to the same committee.

Claim of Randolph & Talcott, attorneys, of $22.77, for tax cost in certiorari case

Claim of Randolph & Talcott of $22 77, for tax cost in certiorari case. Both received and referred to the Committee on Salaries and Claims.

Claim of Samuel McBurney of $100, for examining books of the late Water Registrar, as expert, being one month's salary.

Received and referred to the Committee on Salaries and Claims.

OFFICIAL COMMUNICATIONS.

The official report of John H. Gorman, appointed as an expert to examine the books and accounts of the late city wharfinger, Matthew Erwin, was received: he reported the following:

Jersey City Public Dock to the Board of Public Works, Dr.:

Merchandize and wharfage from January 1st, 1877, to June 9th, 1876, $2,506.96, cash paid the city Treasurer from January 1st, 1877, to June 9th, 1877, $2,506.97; amount due and owing Board of Pulbic Works for merchandize and wharfage from March 10th, 1875, to June 9th, 1877, $773.571.

The report was received and referred to the Committee on Finance.

Opinion of the Corporation Counsel on the petition of Lydia A. McGauran.

Jersey City, June 26th, 1877.

To the Honorable the Board of Finance and Taxation:

Gentlemen—In reference to the petition of Lydia A. McGauran to have repaid to her difference in assessments, for widening Montgomery street, I recommend that no present action be taken in she matter, as there is a case now pending in thecourt of errors, involving substantially this question when that case is decided the city can act advisedly in this case.

Respectfully submitted,

LEON ABETT, C. C. of J. C.

The opinion was received and ordered filed.

Opinion of the Corporation Counsel on claims of Kilroy and Keleher concurring in the opinion of the Corporation Attorney that the claims should not be paid. Received and ordered filed.

Estimates of money required to defray the current expenses for the fiscal year beginning December 1, 1877, were received from the Board of Aldermen, Board of Police Commissioners and Board of Fire Commissioners. They were received and referred to the Committee on Finance.

The City Treasurer reported the following balances in the National Banks at the close of business this day:

Balance Credit Tax account.....	$14,277 03
" " Assessment account..	9,639 53
" " Water account.....	62,112 86
" " Sinking Fund account, 1873.....	43,443 51
Balance Credit Sinking Fund account, 1876.....	39,291 15

The City Comptroller reported the following receipts of the City Treasurer, June 20 to 26, both days included:

General tax account, total.....	$5,082 74
Assessment account., total.....	601 52
Sinking Fund, 1873, total...	3,043 42
Sinking Fund, 1876, total.....	902 00
Water account, total.....	25,798 25

Both received and and ordered filed.

The Board here took a recess of ten minutes.

The Board reassembled—all the members present.

REPORTS OF STANDING COMMITTEES.

The Committee on Finance reported on proposals for $255,000 of six per cent. Jersey City water scrip, recommending the adoption of the following preamble and resolution:

Whereas, by resolution of this Board adopted June 14, 1877, water bonds to an amount in whole of not exceeding 99⅔ per centum of the sum of $264,000 be issued and sold at not less than par value, be dated July 1st, 1877, payable in thirty years, to be designated "six per cent. Jersey City water scrip," the proceeds of said bonds to be applied to the payment of Jersey City water scrip, amounting to $264,000, issued July 1st, 1852, and due and payable July 1st, 1877; and whereas bids were solicited and received for the negotiation of said bonds the highest bid received being that of John Lamb he, offering to give one hundred and five for the whole amount required for the issue; therefore be it

Resolved, That said bonds be issued and sold to John Lamb for the price named in his proposal, viz., $255,000 of six per cent. Jersey City Water Scrip at one hundred and five.

The President having called for the ayes and nays on the above resolution, the report was received and the resolution adopted unanimously.

The same committee reported on resolution from the Board of Aldermen requesting a further appropriation for the relief of the out-door poor, recommending the adoption of the following resolution:

Resolved, The sum of twenty-five hundred dollars ($2,500) be and is hereby appropriated by this Board for the relief of the poor, as authorized by an act of the Legislature approved February 20th, 1877, entitled "An act to provide for the further relief of the poor," the appropriations heretofore made being exhausted, said amount to be raised by borrowing, and if not paid before to be inserted in the next tax levy, and provided that the disbursing of said amount be under the regulation and control of this Board if necessary.

The President having called for the ayes and nays the report was received and the resolution adopted unanimously.

The same committee reported on the report of John H. Gorman, appointed as an expert to examine the books of the late City Wharfinger, and that they had examined the said report and were satisfied with the same and recommended the adoption of the following resolution:

Resolved, That the sum of $40 be paid to John H. Gorman for services as expert in examining

the books of account of the late City Wharfinger, Mathew Erwin, from March 10th, 1875, to June 9th, 1877, as per resolution of this Board.

The President having called for the ayes and nays the report was received and the resolution adopted unanimously.

The same committee reported on official bond of Levi W. Post, as Chief Engineer in the sum of $25,000, with R. C. Bacot and G. D. Van Reipen as sureties, recommending that the same be approved by this Board. The report was received and the recommendation adopted.

The same committee reported the official bond of Edward Reilly as poundkeeper in the sum of $500, with James Lyng and Thomas Farrel as sureties; also the official bond of Moses Boyce as poundkeeper in the sum of $500, with Robert Rudick and James Chapman as sureties, recommending that both of said bonds be approved by this Board, spread at large on the bond book and filed.

The same committee reported on petition of P. J. Condon to have exchanged improvement certificate No. 29, issued by the Ravine Road Sewer Commissisners for a Jersey City bond, recommending the adoption of the following resolution:

Resolved, That a bond be issued by the corporation of Jersey City to Patrick J. Condon in the place and stead of an improvement certificate issued by the Ravine Road Sewer Commissioners No. 29, said bond to be of the same denomination with said improvement certificate to be due and payable in two years from the date of said improvement certificate and to be dated same as said improvement certificate, said bond is issued under the provisions of an act entitled "Supplement to an act entitled an act to provide for the continuation of the Ravine Road sewer in the city of Jersey City and the City of Hoboken," approved March 9th, 1877, said bond to bear interest at seven per centum per annum, and to be of the denomination of $1,135 47, that being the amount of said improvement certificate. and upon the delivery of said bond the said improvement certificate shall be delivered to the City Comptroller to be cancelled.

The President having called for the ayes and nays on the above resolution, the report was received and the resolution adopted unanimously.

The Committee on Taxes and Concurrent Resolutions reported on petition of Edward Coles, requesting that the City Collector be authorized to receive the sum of $112 62 without further interest, being amount of interest due on assessment for main sewer in North 6th street adverse to the prayer of the petitioner for the reason that the committee had no authority in the premises.

On motion the report was received and the recommendation adopted.

The same committee reported on concurrent resolution from the Board of Public Works recommending the adoption of the following preamble and resolution:

Resolved, That the following resolution, adopted by the Board of Public Works June 12th, 1877, to wit:

Whereas, This Board has met to hear all parties that might have appeared relative to the construction of a sewer in Ogden avenue, from about thirty feet south of Liberty street to Franklin street, and whereas objections in writing were received from J. Apold, and whereas said objections being deemed insufficient, therefore

Resolved, That by and with the concurrence of the Board of Finance and Taxation, said improvement be proceeded with, and that the Commissioners of Assessments, with the aid and assistance of the Bureau of Survey, make and report to this Board an estimate of the quantity and kind of excavating and filling, the amount of work to be done and materials to be furnished for the making and completing of said improvement, and upon the filing of said report the clerk shall advertise in the manner provided by law for proposals for doing such work and furnishing such materials, be and is hereby concurred in by the Board of Finance and Taxation.

The president having called for the ayes and nays on the above resolution, the report was received and the resolution adopted unanimously.

The same committee reported on petition of Sarah Havens, to reduce the assessment on a part of lot 81, block 917, for year 1871, adverse to the prayer of the petitioner, for the reason that this Board has no authority to reduce the assessment.

On motion, the report was received and the recommendation adopted.

The same committee reported on petition of Edward Coles, requesting this Board to direct the city collector to cancel a claim of $422,10. being the difference in interest due June 18th, 1874, between 7 per cent. amount paid, and twelve per cent. amount legally due, adverse to the prayer of the petitioner, this Board having no authority.

On motion, the report was received and the recommendation adopted unanimously.

The same committee reported on petition of Thomas Kearney, to have refunded money paid in error, adverse to prayer of the petitioner, this Board having no authority.

On motion, the report was received and the recommendation adopted unanimously.

The same committee reported on concurrent resolution from the Board of Public Works, recommending the adoption of the following resolution:

Resolved, That the following resolution, adopted by the Board of Public Works, June 19th, 1877, to wit:

Resolved, That by and with the concurrence of the Board of Finance and Taxation the Committee on Public Grounds and Buildings be and are hereby authorized to advertise for proposals for flagging, reflagging, curbing and resetting curb in front of School House No. 6, and flagging the play ground of the same, be and is hereby concurred in by the Board of Finance and Taxation.

The President having called for the ayes and nays on the above resolution, the report was received and the resolution adopted unanimously.

The same committee reported on concurrent resolution from the Board of Public Works recommending the adoption of the following resolution:

Resolved, That the following resolution adopted by the Board of Public Works, June 19th, 1877, to wit:

Resolved, That $186 26 be paid to W. H. Waite for feed for street department horses; $71 35 to Washburn & Brother for sand and cement for street department; $6 30 to Dodge, Meigs & Co. for spruce plank for street department; $128 to New York Plow Co. for 1 road roller; $225 to William Madden for 1 horse; $22 95 to John A. Vile for repairs to street department harness; $42 98 to F. & S. C. Whyte for 4 barrels of rolled brimstone; $250 41 to Hewes & Phillips for machinery at Belleville; $47 46 McNab & Harlin Manufacturing Co. for machinery supplies at Belleville; $147 84 to Daniel Davis for lard and castor oils at Belleville; $27 50 to Joseph Sandford for expressage on sundries at Belleville; $39 94 to Charles Boltwood for scoops and barrels at Belleville; $37 8[illegible] to Marwell & Bros. for feed at pipe yard; $57 76 to John Bumsted for services as assistant Water Assessor; $16 02 to Dodge, Meigs & Co. for spruce plank; $15 to Thomas Jones for services as tappers' helper; $54 40 to the Argus for corporation advertising; $37 to Washburne & Bro. for fire brick and cement at Belleville, be and is hereby concurred in by the Board of Finance and Taxation.

The President having called for the ayes and nays, the report was received and the resolution adopted unanimously.

The Committee on Salaries and Claims reported the salary list for the month of June, recommending the adoption of the following resolution:

Resolved, That warrants be ordered drawn on the City Treasurer for payment of salaries for the month of June, 1877, when due, viz: Charles Siedler, Mayor, $166 66; Thomas Earle, City Treasurer, $2 0; Samuel C. Nelson, City Comptroller, $250; Leon Abbett, Corporation Counsel, $416.66; Henry Traphagen, Corporation Attorney, $291.66; M. M. Drohan, President Board of Finance and Taxation, $125; Com-

missioners Board of Finance and Taxation—Marcus Beach, $109 82; Henry Pattberg, $125; Simeon H. Smith, $125; Jeremiah Sweeney, $125; William Stevens, clerk to Comptroller, $100; Isaac Morrow, Jr., clerk to Treasurer, $100; John T Van Cleef, clerk to Board of Finance ane Taxation, $100; Andrew D. Whyte, assistant Collector, $125; Clerks to Collector—James T. Grady, $80; S. D. Dickinson, $80; John Creech, $80; D. T. Jeffreys, $80; Walter Kissam, $80; Seneca Barker, $80; L. E. Smith, $80; John T. M. Kaylar, $80; James S. Browning, messenger, $50; Jacob Emery, tax bill distributor 26 days, a $3, $78; Frederick Wolbert, clerk to police court, $75; Thomas J. Halstead, clerk to city clerk, $100; N. E. Feury, clerk to city clerk, $83 33; A. L. Sears, clerk to city clerk, $83 33; Edward S. Smith, assessor, 1st district, $125; Dennis McLaughlin, assessor, 2d district, $125; Hugh Dugan, assessor, 3d district, $125; Martin Logan, assessor, 4th district, $125; J. M. Park, assessor, 5th district, $125; James C. Clarke, assessor, 6th district, $125; the Argus, printing minutes, $250; the Evening Journal, printing minutes, $250; Ann Norton, cleaning rooms in City Hall, $36; Bridget Parker, cleaning rooms in City Hall, $36.

The President having called for the ayes and nays, the report was received and the resolution adopted unanimously.

The Committee on Printing, Stationery and Supplies reported on the claim of William Pollard, adverse to the payment of the same, the committee being unable to find when and by whom the work was ordered. On motion, the report was received and the recommendation adopted.

MISCELLANEOUS BUSINESS.

By Mr. Smith and adopted:

Resolved, That when this Board adjourns it will be to meet on Friday, June 29th, 1877, at 8 o'clock p m.

By Mr. Pattberg:

Resolved, that the Committee on Finance be and they are hereby authorized to borrow from the Commissioners of the Sinking Fund the sum of twenty-five thousand dollars ($25,000,) in anticipation of the collection of taxes and assessments to be taken from the account of 1876, and that a bond be issued by the Mayor and City Clerk under the corporate seal of the city in favor of said commissioner payable on demand with interest at the rate of seven per centum per annum.

By Mr. Pattberg: Resolved, That a warrant be ordered drawn upon the City Treasurer in favor of that officer for the sum of thirty-six thousand dollars, to transfer that amount from general account to assessment account as a loan.

By Mr. Pattberg: Resolved, That warrants be ordered drawn upon the City Treasurer in favor of that officer to transfer the following sum to the credit of interest account of July, 1877:

On general account	$63,252
On assessment account	45,000
On " "	17,930
On water account	73,515

By Mr. Pattberg: Resolved, That the Committee on Finance be and are hereby athorized to borrow from the commissioners of the sinking fund the sum of twenty-five thousand dollars in anticipation of the collection of taxes and assessments to be taken from the account of 1873, and that a bond be issued by the Mayor and City Clerk under the corporate seal of the city in favor of said Commissioners payable on demand with interest at the rate of seven per cent per annum.

By Mr. Beach: Resolved, That the sum of $15 18 be paid to Garret D. Van Reipen for balance due him on his salary as Commissioner of the Board of Finance and Taxation.

The President having called for the ayes and nays on each of the above resolutions they were adopted unanimously.

On motion the Board adjourned.

JOHN T. VAN CLEEF, Clerk,

Regular adjourned meeting of the Board of Finance and Taxation, held in the City Hall, on Friday, June 29th, 1877, at 7:30 o'clock, P. M.

Present—All the members.

The minutes were dispensed with and they were approved as printed.

PRESENTATION OF PETITIONS AND COMMUNICATIONS.

Muirheid & McGee, on behalf of Jeremiah B. Cleveland, Relator, presented and served upon the Board of Finance and Taxation the following rule to show cause, issued out of the New Jersey Supreme Court in its June term, 1877.

New Jersey Supreme Court, June Term, 1877.

The State of New Jersey on the relation of Jeremiah B. Cleveland vs. The Board of Finance and Taxation. On mandamus. Rule to show cause.

It appearing to the court that an act of the Legislature entitled "An act to enable the city authorities of Jersey City to make a settlement with the contractor for the construction of reservoir number three of the Jersey City water works," was passed by the Legislature of New Jersey and approved on the seventh day of March, eighteen hundred and seventy-seven, in and by which act it was provided that all claims of Jeremiah B. Cleveland against the city of Jersey City in connection with a contract made on the second day of March, 1871, between the Water Commissioners of Jersey City and John W. Mitchell and Daniel B. Bridgford, for the building of reservoir No. three of the Jersey City water works, which contract was afterward assigned to Jeremiah B. Cleveland, and the reservoir therein mentioned, together with the sewer therewith connected, be referred to arbitrators, who should hear and determine the whole matter and award such a sum as under all the circumstances of the case should justly be paid by said city to said Cleveland in full satisfaction of his claim in the premises; and that the Board of Public Works of said city should forthwith after the passage of said act select one man to be approved of by the Mayor of said city, and notify said Cleveland of the name of the man so chosen by them and approved as aforesaid, and thereupon said Jeremiah B. Cleveland should forthwith select another man and notify said Board of Public Works of the name of the man selected by him, and that the two men so selected and willing to serve should constitute the arbitrators mentioned in the second second section of said act, and that said arbitrators should forthwith after their appointment proceed to investigate and determine the whole matter and award such a sum of money as, under all the circumstances of the case, should justly be paid by said city of Jersey City to said Jeremiah B. Cleveland, in connection with said reservoir and the sewer therewith connected and the contract for the construction thereof, and should consider all claims made or presented by either party, and make such determination as they should deem equitable, and that the amount awarded should include interest on the sum found to be owing for such time as the arbitrators deem equitable, and that the award of the arbitrators should be for a sum total and should be in writing, signed by them in duplicate, and one copy should be furnished to the Board of Public Works of Jersey City, and one to Jeremiah B. Cleveland. The award should be final and binding upon all parties, and not subject to be reviewed; and that upon the making of said award by the arbitrators, the Board of Finance and Taxation of Jersey City should forthwith pay to said Jeremiah B. Cleveland the amount so awarded to him as aforesaid out of any moneys in the treasury of Jersey City not otherwise appropriated, and in case there were no such moneys at that time in said treasury, said Board should forthwith cause to be issued the bonds of the City of Jersey City as provided in said act, and out of the proceeds thereof should pay to said Cleveland the amount so awarded as aforesaid, and that upon the payment to said Cleveland of the sum so awarded as aforesaid he should execute to the corporation of Jersey City and deliver to the Board of Public Works of Jersey City a release of all claims and demands against the city on account of the construction of said reservoir and the sewer therewith connected, and of all claims and demands of any future gains or profits which might have occurred to said Cleveland in case he had carried out and fulfilled the contract so assigned to him as aforesaid and had completed the reservoir and sewer aforesaid as contemplated by said Board of Works.

And as it appearing further to the Court by the affidavits of Jeremiah B. Clevela d and William Muirhead, on file in this court, with the exhibits thereto annexed, that in accordance with the provisions of said act one Hamilton E. Towle was selected by the Board of Public Works of Jersey City, and his appointment was approved by the Mayor of said city, and that said Cleveland was notified of the name of the man so chosen and approved as aforesaid, and that thereupon said Jeremiah B. Cleveland did select one Charles W. Allen as another man, and did notify said Board of Public Works of the name of the man selected by him, and that both of said arbitrators consented to serve constituted the arbitrators mentioned in the second section of said act, and that said arbitrators after their appointment, having each of them been duly sworn that he would faithfully and fairly hear and examine the cause and whole matter in question, and make a just and true report and award according to the best of his skill and understanding, which oath was taken before a Judge of the Common Pleas of Hudson County, and that after having taken the oath as aforesaid, said arbitrators did forthwith proceed to hear, investigate and determine the whole matter, and award such a sum of money as under all the circumstances of the case should justly be paid by said City of Jersey City to Jeremiah B. Cleveland in connection with said reservoir and the sewer therewith connected, and the contract for the construction thereof, and did consider all claims made or presented by either party and make such determination as they deemed equitable, and that they did make an award in writing signed by them in duplicate, and did furnish one copy to the Board of Public Works of Jersey City and one to said Jeremiah B. Cleveland, and that the amount awarded included interest on the sum found to be owing for such time as the arbitrators deemed equitable and that the amount awarded was the sum total of one hundred and twenty-seven thousand, five hundred and ninety-two dollars and sixty two cents ($127,592 62), and that in that amount was included the sum of twenty-one thousand, one hundred and seventeen dollars and fifty-five cents ($21,117 55), for interest on the sum found to be owing Jeremiah B. Cleveland at the rate of seven per cent. on one hundred and six thousand, four hundred and seventy-five dollars and seven cents ($103,475 07), from the 31st day of July, A. D. 1874, to the thirty-first day of May, A. D. 1877, which latter sum of one hundred and six thousand, four hundred and seventy-five dollars and seven cents the arbitrators have found to be the sum that was owing by the city of Jersey City to said Jeremiah B. Cleveland on account of the matters aforesaid, and on which interest should be computed for the time aforesaid; and it further appearing that after making of said award and the furnishing thereof in duplicate one copy to the Board of Public Works as aforesaid, and one copy to the said J. B. Cleveland as aforesaid, the said Jeremiah B Cleveland execute under his hand and seal a release of all claims and demands against the City of Jersey City on account of the construction of said reservoir and the sewer therewith connected, and of all claims and demands for any future gains or profit which might have accrued to said Cleveland in case he had carried out and fulfilled the contract assigned to him as aforesaid and had completed the reservoir and sewer aforesaid as contemplated by said Board of Works in strict accordance of the eighth section of the act above referred to, and that afterward, and on the seventh of June, 1877, said release was tendered to the Board of Public Works of Jersey City in open session, and Jeremiah B. Cleveland, by his attorney, William Muirheid, then and there

tendered himself ready to deliver to said Board of Public Works said release duly executed as aforesaid upon payment to him of the sum awarded to him by the arbitrators as aforesaid; and then and there served upon said Board a written tender to the effect above stated, and that on the same day at a meeting of the Board of Finance and Taxation in open session a copy of the award of the arbitrators aforesaid duly certified under the hand of the Clerk of the Board of Public Works of said city was served upon the Board of Finance and Taxation aforesaid; and the original duplicate of said award which had been delivered by the arbitrators to Jeremiah B. Cleveland was exhibited to the members of said Board of Finance and Taxation in open session, as aforesaid, and a copy of the release before mentioned was delivered to them, and the original thereof submitted to them and a notice in writing served upon them; that the said Jeremiah B. Cleveland was to deliver said release to the Board of Public Works upon payment to him of the award aforesaid, and in this notice was a demand that the amount awarded to him be paid forthwith in accordance with the terms of said act. That at a meeting of said Board of Finance and Taxation of Jersey City, held on the 23d day of June, 1877, at their rooms in the city of Jersey City, the said Board of Finance and Taxation, by a resolution passed in open meeting, all the members of said Board being present, did resolve as follows:

"Resolved, That in view of the above facts the members of the Board of Finance and taxation, considering themselves in duty bound to strictly guard the interests of the taxpayers of Jersey City, do hereby refuse to entertain or order paid said amount awarded to said Jeremiah B. Cleveland, unless directed so to do by order of some court of judicature having authority to issue such an order."

And did thereby then and there refuse to pay to said Jeremiah B. Cleveland the amount so awarded to him as aforesaid, or in anywise to comply with the provisions of the act hereinbefore mentioned.

Now, therefore, it is on this twenty-ninth day of June, A. D., eighteen hundred and seventy-seven, in open court, ordered that the said Board of Finance and Taxation of Jersey City do show cause, if any exists, before this court, at the State House, in the city of Trenton, on the sixth day of July next, at ten o'clock in the morning, or as soon thereafter as counsel can be heard thereon, why a writ of mandamus should not issue commanding it to forthwith pay to said Jeremiah B. Cleveland the amount so awarded to him as aforesaid, together with the interest thereon from the 31st day of May A. D. 1877, out of any moneys in the Treasury of Jersey City not otherwise appropriated, and in case there are no such moneys at that time in said Treasury that said Board shall forthwith cause to be issued the bonds of the city of Jersey City either registered or coupon to run for a period not exceeding thirty years and drawing interest at seven per cent. and in denominations not greater than five thousand dollars each and in such an amount as shall be necessary to pay said Cleveland the sum so awarded with interest as aforesaid and out of the proceeds thereof to pay to said Cleveland the amount so awarded as aforesaid with interest as aforesaid, and that meantime either party have leave to take testimony on two days' notice.

On motion of

MUIRHEID & McGEE,
Attorneys of Pros.

Entered June 29, 1877.
A true copy.

BENJ. F. LEE, Clerk.

The following is a copy of the notice to take testimony served on this Board in connection with the above rule by Muirheid & McGee, attorneys for J. B. Cleveland.

New Jersey Supreme Court—The State ex. rel.. Jeremiah B. Cleveland vs. The Board of Finance and Taxation of Jersey City. On mandamus.

Gentlemen—Please take notice that on Monday, the second day of July next, at two o'clock in the afternoon, the depositions of the witnesses on the part of the relator in the above case will be taken and exhibits made before George W. Cassedy, Esquire, a Supreme Court Commissioner, at his office No. 1 Montgomery street, in the city of Jersey City, pursuant to the rule to show cause heretofore taken in this case.

Dated June 29, 1877,

Yours &c.,
MUIRHEID & McGEE,
Attorneys of Relator.

To the Board of Finance and Taxation of Jersey City.

Both the rule to show cause and notice of taking testimony were received and referred to the Corporation Counsel.

PRESENTATION OF CLAIMS.

Claim of the Argus of $54.25 for printing manuals and Warrant Books.

Claim of the New York Tribune for advertising proposals for re-issue of Jersey City Water Scrip of $16.20.

Claim of A. B. Hardenbergh of $24 for directories furnished Assessors, Board of Finance and Taxation and Collector.

Claim of Edmund J. Koch of $95,60 for advertising corporation notices.

All received and referred to the Committee on Printing, Stationery and Supplies.

OFFICIAL COMMUNICATIONS.

Resolution from the Board of Directors of Education wish essimate of appropriation for fiscal year beginning December 1, 1875 Received and referred to the Committe on Finance.

Preamble and Resolution from the Board of Directors of Education which is as follows:

Whereas, the Boad some time ago adopted a resolution requesting the Board of Finance and Taxation to concur in the action of this Board ordering certain unexpended balances transferred to the credit of the account of books, stationery and music for the last fiscal year, and said Board of Finance and Taxation, refused to concur in such action because the amount designed to be so transferred was not stated in said resolution; and

Whereas, Owing to said non concurrence certain claims against the Board for books, stationery, etc., remain unpaid; therefore be it

Resolved, That the sum of $919 30 remaining to the credit of the account of printing and blanks for the last fiscal year be and is hereby ordered transferred to the credit of the account of books, stationery and music for said year in order that said claims may be paid, and be it further

Resolved, That the Board of Finance and Taxation be respectfully requested to concur in such transfer. Received and referred to the Committee on Taxes and Concurrent Resolutions.

REPORTS OF STANDING COMMITTEES.

The Committee on Salaries and claims reported on claim of J. A. MacLauchlan, recommending the adoption of the following resolution:

Resolved, That the sum of $78.80 be paid to J. A. MacLauchlan for taking testimony in the matter of the application of Walter Nelson, etc., in the New Jersey Supreme Court, June term, at Trenton.

The same committee reported on the claims of Randolph and Talcott, attorneys, recommending the adoption of the following resolutions:

Resolved, That the sum of $22.77 be paid to Randolph and Talcott, attorneys on certiorari case, the State, Juliette and Gelton, et als., against the Mayor and Aldermen of Jersey City.

Resolved, That the sum of $22.77 be paid to Randolph, attorney for tax cost on certiorari case, the State, Juliette and Sexton, et als., against the Mayor and Aldermen of Jersey City.

The President having called for the ayes and nays on each of the above resolutions, the reports were received and the resolutions adopted unanimously.

The same committee reported on claim of Samuel McBurney, recommending the adoption of the following resolution:

Resolved, That the sum of $100 be paid to

Samuel McBurney for one month's salary as expert in examining the books of account of the late Water Registrar, J. V. B. Vreeland, as ordered by resolution.

The President having called for the ayes and nays on the above resolution, the report was received and the resolution adopted unanimously.

The Committee on Printing, Stationery and Supplies reported recommending the adoption of the following resolutions:

Resolved, That the sum of $54 25 be paid to the Argus for printing manuals and warrant books, June 15th to 26th.

Resolved, That the sum of $68 40 be paid to the Evening Journal for advertising corporation notices April 20 to June 1st, 1877.

Resolved, That the sum of $16 20 be paid to the New York Tribune for advertising for proposals for the purchase of $255,000 of Jersey City 6 per cent. water scrip.

Resolved, That the sum of $95 60 be paid to Edmund J. Koch, editor of the New Jersey Freie Fresse, for printing corporation notices from April 7th to June 1st, 1877.

The President having called for the ayes and nays on each of the above resolutions, the reports were received and the resolutions adopted unanimously.

On motion of Mr. Sweeney the Board adjourned.

JOHN T. VAN CLEEF, Clerk.

Regular meeting of the Board of Finance and Taxation. held in the City Hall, Thursday, July 5th, 1877, at 7:30 o'clock, P. M.

Present—All the members.

On motion of Mr. Smith the reading of the minutes of the last regular adjourned meeting held June 3 th. 1877, was dispensed with and they were approved as printed.

PRESENTATION OF PETITIONS AND COMMUNICATIONS.

Petition signed by several taxpayers recommending that this Board employ a suitable person to draft and make a set of diagrams of the entire city, to be kept at the City Hall for general use. Received and referred to the Committee on Salaries and Claims.

PRESENTATION OF CLAIMS.

Claim of J. W. Harrison of $3 25 for blank books and seals.

Claim of Isaac Romaine of $44 60 for taking testimony in various cases.

Claim of the Jersey City Herald of $27 70, for advertising corporation notices from May 9th to June 2d, 1877.

Claim of McAvoy Bros'. $236 50, for 22 Assessor's books, delivered to City Collector.

Claim of Henry Simpson of $38 06. for painting in City Treasurer's and office of Board of Finance and Taxation, June 16th to 30

All the above claims were received and referred to the Committee on Printing, Stationery and Supplies.

OFFICIAL COMMUNICATIONS.

Concurrent resolution from the Board of Public Works, showing the amount necessary to be appropriated by this Board for new buildings and sites to be $100,000. Received and referred to the Committee on Finance.

An estimate of the moneys required to defray the current expenses of the Board of Public Works for the fiscal year beginning December 1st, 1877, was received and referred to the Committee on Finance.

A communication was received from Francis M. Carnes, requesting this Board to exchange Ravine Road sewer certificates numbered 13, 15, 17, 30, 31, 34 and 35, amounting in the aggregate to $1,139 79 for a Jersey City bond, received and referred to the Committee on Finance.

The City Treasurer reported the following balances in the National Banks at the close of business this day:

Balance credit	Tax account	$43,279 07
"	Assessment account	8,533 79
"	Water account	44,175 49
"	Sinking fund, 1873	22,994 54
"	Sinking fund, 1876	15,877 00

The City Comptroller reported the following receipts of the city treasury, June 25 to July 3, both days inclusive:

General tax account, total	$7,029 29
Assessment account, total	4,488 90
Sinking fund, 1873, total	10,687 62
Sinking fund, 1876, total	1,568 00
Water account, total	320,397 39

Both received and ordered filed.

Report of F. G. Wolbert stating that he had collected as clerk of the First District Police Court fines for the month of June, amounting to $281 90, which he had paid over to the City Treasurer. Received and ordered filed.

REPORTS OF STANDING COMMITTEES.

The Committee on Taxes and Concurrent Resolutions reported on concurrent resolution from the Board of Public Works recommending the adoption of the following resolution:

Resolved, That the following resolution adopted by the Board of Public Works June 12th, 1877:

Resolved, That for the purpose of carrying out the provisions of the city charter and discharging the duties of the Board of Public Works dependent on the several committees, by and with the concurrence of the Board of Finance and Taxation, be and are hereby authorized to expend for the three months ending September 1st, 1877, for incidental expenses and other matters not heretofore concurred in, an amount of money not exceeding the several amounts set opposite each committee, viz.: Streets and Sewers, $20,000; Pumping and Reservoirs, $3,500; Extensions and Distributions, $3,000; Public Grounds and Buildings, $2,500; Water Rates and Assessments, $1,000; Railroads, Wharves and Piers, $500; Printing and Stationery, $300; be and is hereby concurred in by the Board of Finance and Taxation except that the amount for Committee on Streets and Sewers be $16,000 instead of $20,000.

The President having called for the ayes and nays on the above resolutions, the report of the Committee was received and the resolution adopted unanimously.

The same Committee reported on concurrent resolution from the Board of Public Works recommending the adoption of the following resolution:

Resolved, That the following resolution adopted by the Board of Public Works, June 19, 1877.

Resolved, That the Board of Finance and Taxation be and are hereby requested to transfer the sum of three thousand dollars ($3,000) from the reconstruction account of streets and sewers to the account of cleaning and repairing streets and sewers for the purpose of reconstructing Pavonia avenue, from Provost street to the city line, and Grand street, from, Jersey avenue to the Mill Creek be and is hereby non concurred in by the Board of Finance and Taxation.

The President having called for the ayes and nays on the above resolution, the report of the Committee wes received, and the recommendation adopted unanimously.

The Committee on Printing, Stationery and Supplies reported on claim of McAvoy Bros., recommending the adoption of the following resolution:

Resolved, That the sum of $236 50 be paid to McAvoy Bros. for twenty-two assessors books delivered te the City Collector.

The President having called for the ayes and nays on the above resolution, the report of the committee was received and the resolution adopted unanimously.

The same committee reported on claim of Henry Simpson for painting done in the City Hall, recommending the adoption of the following resolution:

Resolved, That the sum of $38 06 be paid to Henry Simpson for painting and graining done in the City Hall June 16th to 30th, 1877.

The President having called for the aves and nays on the above resolution it was adopted unanimously.

MISCELLANEOUS BUSINESS.

By Mr. Smith:

Whereas—This Board did at its meeting of June 23, 1877, refuse to order paid the claim of Jeremiah B. Cleveland on award by arbitration on account of work done on Reservoir number three believing said amount to be largely in excess of what is justly due owing. And said Cleveland having served upon this Board a rule to show cause why a mandamus should not be issued to compel the payment of said claim And Whereas, in the opinion of this Board it would be for the best interests of the city that extra counsel be employed. Therefore, be it further Resolved: That the President of this Board be and he is hereby authorized and empowered to employ extra counsel to represent the city in the argument of said cause.

The President having called for the ayes and nays on the above resolution, it was adopted unanimously.

By Mr. Smith and adopted:

Resolved, That the Clerk of this Board be and he is hereby directed to request the members of the Board of Public Works to meet with this Board Saturday, July 7th, 1877, at 8 o'clock p. m. to confer in regard to appropriations needed by said Board for the next fiscal year; and be it further

Resolved, That the members of the Board of Directors of Education be requested to meet this Board for the same purpose on Tuesday, July 10th, 1877, at 8 o'clock p. m.; and that the members of the Board of Police Commissioners be requested to meet this Board on Wednesday, July 11th, 1877, at 8 o'clock p. m., for the same purpose, and that the members of the Board of Aldermen be requested to meet this Board on Friday, July 13th, 1877, at 8 o'clock p. m., for the same purpose

On motion of Mr. Pattberg the Board adjourned.

JOHN T. VAN CLEEF, Clerk.

Regular meetiug of the Board of Finance and Taxation, held in the City Hall, Thursday, July 12th, 1877, at 7.30 o'clock p. m.

Present—All the members.

On motion of Mr. Smith, the reading of the minutes of the last regular meeting, held July 5th, 1877, was dispensed with, and they were approved as printed.

PRESENTATION OF PETITIONS AND COMMUNICATIONS.

Communication from P. J. Condon, requesting exchange of Ravine Road improvement certificate for a Jersey City bond Received and referred to the Committee on Finance.

Communication from Wm. P. Douglass, attorney of Wm. Frost, requesting payment of Greenville improvement certificate No. 68 Received and referred to the Corporation Counsel.

Communication from Mary A. Gordon, requesting payment of interest on Jersey City Bond No. 460. Received and referred to the Committee on Finance.

Communication from John Rielly, requesting the Board to withdraw his name from the bond of Patrick Neary, as constable. Received and referred to the Corporation Attorney.

Communication from P. H. Laverty, Sheriff of Hudson county, requesting payment on execution under a judgment entered in the New Jersey Supreme Court for $962 18, besides costs and interest, in favor of John S. Edwards, vs. the Mayor and Aldermen of Jersey City. Received and referred to the Corporation Counsel.

Petition of George W. Firth to have adjusted water rents. Received and referred to the Committee on Taxes and Concurrent Resolutions.

Petition of J. Keilien to have cancelled half of assessment on lot 26, block 387. Received and referred to Committee on Taxes and Concurrent Resolutions.

PRESENTATION OF CLAIMS.

Claim of Wm. F. Pollard for cleaning carpets, of $11 00. Received and referred to the Committee on Salaries and Claims.

Claim of the Journal of Commerce for advertising, of $12 60; claim of the New York Evening Post for advertising, $12 00, both received and referred to the Committee on Printing, Stationery and Supplies.

OFFICIAL COMMUNICATIONS.

The City Treasurer reported the following balances in the National Banks at the close of business this day:

Balance credit Tax account..	$5,318 35
" Assessment account..	8,621 75
" Water account...	46,938 69
Sinking fund, 1873, account.....	33,411 59
Sinking fund, 1876, account.....	17,079 46

The City Comptroller reported the following receipts of the city treasury, July 5 to 11, 1877, both days inclusive:

General tax, total	$4,337 47
Assessment account, total.	3,351 16
Water account, total....	19,108 21
Sinking fund, 1873, total.....	6,235 51
Sinking fund, 1876, total.....	1,153 55

Both received and ordered filed.

Two concurrent resolutions from the Board of Public Works ordering paid certain claims, concurrent resolutions from the Board of Public Works requesting transfer of $2,000 for repaving Pavonia avenue; requestiug transfer of $1,000 for repaving Grand street; authorizing the Committee on Streets and Sewers to advertise for proposals for sale of street garbage; requsting transfer of $200 to credit of Committee on Printing and Stationery; requsting appointment of expert to examine books of former permit clerk; requesting transfer of unexpended balance to the credit of the Morgan street dock fund to Committee on Railroads, Wharves, Piers and Bridges; awarding contract for carting and trimming coal for Belleville to Patrick Manley; relative to the construction of a sewer in Manhattan avenue, 400 west of Sherman avenue.

All were received and referred to the Committee on Taxes and Concurrent Resolutions.

REPORTS OF STANDING COMMITTEES.

The Committee on Taxes and Concurrent Resolutions reported on resolution from the Board of Directors of Education recommending the adoption of the following resolution:

Resolved, That the Comptroller be requested to transfer the sum of $919 30 from the account of printing and blanks to the account of books, stationery and music, there being a balance to the credit of that account for the fiscal year ending November 30, 1876.

The same committee reported on concurrent resolution from the Board of Public Works recommending the adoption of the following resolution:

Resolved, That the following resolution, adopted by the Board of Public Works July 10th, 1877, to wit;

Resolved, That by and with the concurrence of the Board of Finance and Taxation the contract for carting and trimming coal at the Jersey City Water Works at Belleville, N. J., be and is hereby awarded to Patrick Manley at the price named in his proposal, viz., eleven and one-half cents (11½) per ton of 2,240 lbs., that being the lowest bid received, and that the Corporation Attorney be and he is hereby directed to prepare and have executed the proper contract for the same, be and is hereby concurred in by the Board of Finance and Taxation.

The President having called for the ayes and nays on each of the above resolutions the reports were received and the resolutions adopted unanimously.

The Committee on Salaries and Claims reported on the claim of Isaac Romaine, recommending the adoption of the following resolution:

Resolved, That the sum of $44 60 be paid to Isaac Romaine, Supreme Court Commissioner, for taking testimony in various suits, in which the city of Jersey City was interested.

The President having called for the ayes and nays the report was received and the resolution adopted unanimously.

The Committee on Printing, Stationery and Supplies, reported on claim of the Journal of Commerce, recommending the adoption of the following resolution:

Resolved, That the sum of $12.60 be paid to the Journal of Commerce for advertising for proposals for six per cent. Jersey City water scrip.

The same committee reported on claim of the Evening Post recommending the adoption of the following resolution:

Resolved that the sum of $12 be paid to the Evening Post for advertising for proposals for six per cent. Jersey City Water scrip.

The same committee reported on claim of the Jersey City Herald, recommending the adoption of the following resolution:

Resolved, That the sum of $27.70 be paid to the Jersey City Herald for advertising corporation notices from May 19th to June 2d, 1877.

The same committee reported on claim of J. W. Harrison, recommending the adoption of the following resolution;

Resolved, That the sum of $3.25 be paid to John W. Harrison for blank book and seals furnished the city clerk.

All of the above reports were received and the resolutions adopted unanimously.

MISCELLANEOUS BUSINESS.

By Mr. Pattberg:

Resolved, That the clerk of this Board be and he is hereby directed to request the different Boards of the city government to close up all outstanding accounts for the fiscal year ending November 30th, 1876, on or before September 1st, 1877, to enable the Comptroller to close the accounts on his books for the said fiscal year.

By Mr. Pattberg:

Resolved, That a warrant be drawn on the City Treasurer in favor of that officer for the sum of twenty-five thousand dollars, to transfer that amount from water account to general account as a loan.

The President having called for the ayes and nays on the above resolutions, they were adopted unanimously.

By Mr. Pattberg;

Resolved, That the Corporation Counsel be directed to inform this Board if the bonds of the city can be issued under the charter of the city to enable the Board of Public Works to reconstruct a number of our most prominent streets in Jersey City.

On motion the Board adjourned.

JOHN T. VAN CLEEF, Clerk.

Regular meeting of the Board of Finance and Taxation, held in the City Hall, Thursday, July 19th, 1877, at 7.30 o'clock p m.

Present—All the members.

On motion of Mr. Smith, the reading of the minutes of the last regular meeting, held July 12th, 1877, was dispensed with, and they were approved as printed.

PRESENTATION OF PETITIONS AND COMMUNICATIONS.

Petition of Edward Benson, requesting payment of his salary for the month of February, 1871, as inspector of Bergen avenue improvement. Received and referred to the Corporation Attorney.

Communication from J. P. Daly in regard to water closets in the public parks. Received and referred to the Board of Public Works.

Communication from Charles H. Winfield, counsel for the city in matter of claim of J. B. Cleveland, stating that the facts have been fully investigated and argument has been made before the Supreme Court in resisting rule to show cause why mandamus should not issue to compel the city to pay amount awarded said Cleveland, &c. Received and ordered filed.

OFFICIAL COMMUNICATIONS.

Opinion of the Corporation Attorney:

Jersey City, July 17, 1877.

Hon. the Board of Finance and Taxation of Jersey City:

Gentlemen—My opinion is asked as to whether your Board has the right or power to relieve John Reilly, who is the surety on the bond of Patrick Neary, constable, and in reply would say that your Board have not the power to relieve Mr. Reilly from his obligation as surety on the bond of P. Nearey, constable; nor would it be right or proper that he should be relieved, as some act or thing may have been done by the principal which would hold and bind the sureties. A constable's bond is liable for nine years for any act or thing he may do. All of which is respectfully submitted,

HENRY TRAPHAGEN,
Corporation Attorney.

The opinion was received and ordered filed.

The Corporation Attorney reported on the official bond of Lewis E. Wood in the sum of $3,000, with Samuel C. Nelson and Edmund C. Bramhall as sureties. Received and referred to the Committee on Finance.

The City Treasurer reported the following balances in the National Banks at the close of business this day:

Balance credit Tax account	$28,287 36
" Assessment account	9,209 57
" Water account	37,675 25
Sinking fund, 1873, account	38,629 75
Sinking fund, 1876, account	17,811 75

The City Comptroller reported the following receipts of the city treasury, July 12 to 18, 1877, both days included:

General tax account, total	$2,197 59
Assessment account, total	638 95
Water account, total	4,723 54
Sinking fund, 1873, total	2,570 16
Sinking fund, 1876, total	539 36

Both received and ordered filed.

Requisition from James H. Love, City Collector, for stationery. Received and referred to the Committee on Printing, Stationery and Supplies with power.

Two concurrent resolutions from the Board of Public Works ordering paid certain claims. Concurrent resolutions from the Board of Public Works awarding contract for flagging yard and sidewalk of school house No. 6 to John M. Smith; awarding the contract for the construction of a sewer in Webster avenue to Michael Brennen; in reference to repaving Grand street from Jersey avenue to Pacific avenue, and Pavonia avenue from Provost street to the city line, at an expense not to exceed $3,000; awarding contract for the improvement of Concord street to F. G. Knapp & Co.; awarding contract for reconstruction of Warren street to William Atcheson. All were received and referred to the Committee on Taxes and Concuurrent Resolutions.

REPORTS OF STANDING COMMITTEES.

The Committee on Finance to whom was referred the petition of P. J. Condon to have exchanged improvement certificate numbered 36, issued by the Ravine Road Sewer Commissioners for Jersey City bond reported, recommending the adoption of the following resolution:

Resolved, That a bond be issued by the Corporation of Jersey City to Patrick J. Condon in the place and stead of an Improvement Certificate issued by the Ravine Road Sewer Commissioners numbered 36, said bond to be of the same denomination with said Improvement Certificate to be due and payable in two years from the date of said Improvemont Certificate, and to be dated the same as said Improvement Certificate, said bond is issued under the provisions of an act entitled, "Supplement to an Act entitled, an Act to provide for the continuation of the Ravine Road Sewer in the City of Jersey City and the City of Hoboken," approved March 9, 1877, said bond to bear interest at seven per centum per annum and to be of the denomination of $1,300, that being the amount of said Improvement Certificate and upon the delivery of said bond the said Improvement Certificate shall be delivered to the City Comptroller to be cancelled;

The President having called for the ayes and nays on the above resolution the report was received and the resolution adopted unanimously.

The same Committee reported on official bond of Lewis E. Wood as City Auctioneer, in the sum of $3.000 with Samuel C. Nelson and Edmund C. Bramhall as sureties, recommending that the same be approved.

The President having called for the ayes and nays on the above report it was received and the recommendation adopted unanimously.

The Committee on Salaries and Claims to whom was referred the petition of S. K. Halsey and others, reported recommending the adoption of the following:

That the Board of Public Works be requested to direct the Chief Engineer to prepare a set of diagrams of the entire city, said diagrams, when completed, to be kept at the City Hall for general use.

The President having called for the ayes and nays the report was received and the recomdation adopted unanimously.

The Committee on Printing and Stationery and Supplies reported, recommending the adoption of the following resolutions:

Resolved, That the sum of $262 90 be paid to The Argus for printing 35 copies of law case of Jeremiah B. Cleveland vs. Jersey City.

The same committee reported on claim of The Argus recommending the adoption of the following resolution:

Resolved, That the sum of $69.50 be paid to the Argus for printing and advertising corporation notices

The same committee reported on claim of McAvoy Bros., recommending the adoption of the following resolution:

Resolved, That the sum of $73.90 be paid to McAvoy Bros., for stationery furnished Treasurer and Comptroller.

The same committee reported on claim of J. H. Gilvarry, recommending the adoption of the following resolution:

Resolved, That the sum of $34.85 be paid to J. H. Gilvarry for stationery furnished Comptroller June 22 to 30, 1877.

The President having called for the ayes and nays on each of the above resolutions, the reports were received and the resolutions adopted unanimously.

The Committee on Taxes and Concurrent Resolutions reported on concurrent resolution from the Board of Public Works, recommending the adoption of the following resolution:

Resolved, That the following resolution adopted by the Board of Public Works July 10th, 1877, to wit:

Resolved, That the Board of Finance and Taxation be and are hereby requested to appoint some capable person to examine the books and accounts of the former permit clerk of this Board, be and is hereby concurred in by the Board of Finance and Taxation.

The same committee reported on petition of Jacob Keillen to relieve him of one-half of the

assessment on lot No. 26, block 387, for the sewer in Brunswick street, should most respectfully refer the petitioner to the Comptroller, he alone having authority to apportion taxes, assessments and water rates under an act approved April 21, 1876

The President having called for the ayes and nays, the report was received and the recommendation adopted unanimously.

The same committee reported on concurrent resolution from the Board of Public Works, recommending the adoption of the following resolution:

Resolved, That the following resolution, adopted by the Board of Public Works, July 3, 1877, to wit:

Resolved, That the Board of Finance and Taxation be and are hereby requested to transfer the sum of $1,000 from the appropriation for the reconstruction of streets and sewers to the appropriation for the Committee on Streets and Sewers of this Board for the purpose of repairing Grand street, from Jersey avenue to Pacific avenue, be and is hereby non-concurred in by the Board of Finance and Taxation.

The President having called for the above resolution, the report was received and the recommendation adopted unanimously.

The same Committee reported on concurrent resolution from the Board of Public Works recommending the adoption of the following resolution

Resolved, That the following resolution adopted by the Board of Public Works, July 3d, 1877, to wit:

Resolved, That the Board of Finance and Taxation be and are hereby requested to transfer the sum of two thousand dollars from the appropriation for the reconstruction of streets and sewers to the appropriation for the Committee on Streets and Sewers of this Board for the purpose of repaving Pavonia avenue from Provost street to the City line, be and is hereby non-concurred in by the Board of Finance and Taxation.

The President having called for the ayes and nays, the report was received and the recommendation adopted unanimously.

The same committee reported on petition of Geo. W. Firth for refunding of money paid in error on water rents, recommending the adoption of the following resolution:

Resolved, That a warrant be drawn on the city treasurer in favor of Geo W. Firth for the sum of thirteen 50-100 dollars ($13 50), being amount of water taxes paid July 2, 1877, on part of lots 35 to 37, block 201, the same having previously been paid.

The President having called for the ayes and nays, the report was received and the resolution adopted unanimously.

The same committee reported on concurrent resolution from the Board of Public Works, recommending the adoption of the following resolution:

Resolved, That the following resolution adopted by the Board of Public Works, July 10, 1877, to wit:

Whereas, This Board has met to hear all parties relative to the construction of a sewer in Manhattan avenue, commencing about 400 feet west of Sherman avenue, from thence running through Sherman avenue to Franklin street and connecting with sewer already constructed in Franklin street, with all necessary manholes, receiving basins, etc., and

Whereas, No objections were presented, alleged or known against the same; therefore

Resolved, That by and with the concurrence of the Board of Finance and Taxation, the said improvement be proceeded with, and that the Commissioners of Assessments, with the aid and assistance of the Bureau of Survey, make and report to this board, an estimate of the quantity and kind of excavation and filling, the amount of work to be done and materials furnished for the making and completeing of said improvement, and upon the filing of said report, the clerk shall advertise in the manner and time provided by law for proposals for doing such work and furnishing such materials be, and is hereby concurred in by the Board of Finance and Taxation.

The President having called for the ayes and nays, the report was received and the resolution adopted unanimously.

The same committee reported on concurrent resolution from the Board of Public Works recommending the adoption of the following resolution:

Resolved, That the following resolution, adopted by the Board of Public Works, July 10, 1877, to-wit:

Resolved, That the Board of Finance and Taxation be and are hereby requested to transfer the unexpended balance to the credit of the Morgan Street Dock fund, to the Committee on Railroads, Wharves, Piers and Bridges, as an appropriation for the purpose of defraying the expenses of said dock, be and is hereby nonconcurred in by the Board of Finance and Taxation.

The President having called for the ayes and nays, the report was received and the recommendation adopted unanimously.

The same committee reported on concurrent resolution from the Board of Public Works, recommending the adoption of the following resolution:

Resolved, That the following resolution, adopted by the Board of Public Works, July 3d, 1877, to wit:

Resolved, That by and with the concurrence of the Board or Finance and Taxation, the committee on Streets and Sewers of this Board be, and are hereby authorized to advertise for proposals for the sale of the street dirt and garbbage, in accordance with specifications to be prepared by the Chief Engineer: be, and is hereby concurred in by the Board of Finance and Taxation.

The President having called for the ayes and nays, the report was received and the resolution adopted unanimously.

The same committee reported a petition of O'Brien & Roes, for the cancelling of sale of parts of lots 1 to 4, block 417, recommending the adoption of the following resolution.

Resolved, That the City Clerk be, and is hereby requested to cancel the sale made March 13, 1872, of part of lots 1 to 4, block 417, South First street, for water rents of 1870, and back assessments of 869.

The President having called for the ayes and nays on the above resolution, the report was received and the resolution adopted unanimously.

The same committee reported on concurrent resolution from the Board of Public Works, recommending the adoption of the following resolution

Resolved, That the following resolution adopted by the Board of Public Works July 10, 1877, to wit:

Resolved, That $370 50 be paid to Herbert & Egan, for repairing public dock foot of Morgan street; $28 to Thomas Leonard, for carting telegraph poles off the Morgan street dock; $43 80 to A. J. Rapp, for feed for street department horses; $42 90 to John A Vail for repairing street department harness; $267 02 to W. H. Waite, for feed for street department horses; $17 to T. F. Young, for lumber and nails; $5 40 to Thomas Ratigan, for sharpening tools; $20 81 to Thomas Ratigan, for sharpening tools; $80 85 to McNab & Harlin Manufacturing Company, for globe valve; $112 41 to McNab & Harlin Manufacturing Company, for pipe and flanges; $39 to Robert B. Coar, for traveling expenses for pipe layers to and from Belleville; $60 to Henry O'Neil for whitewashing engine house at Belleville; $62 10 to H. R. Worthington, for valve screws and flanges at Belleville; $50 75 to Brady & Fitzsimmons, for feed for pipeyard horses; $44 05 to John Maloney, for reconnecting service pipes or new pipes on Magnolia avenue; $3 80 to James W. Savage, for plumbing work corner Morgan and Warren streets; $6 25 to H. R. Worthington for spindle packing $89.56 to R. D. Wood & Co. for iron pipe; $198.49 to Jos. F. McCoy for pig lead and shovels; $456 to R. D. Wood & Co. for hydrants; $45 to McAvoy Bros. for postage stamps; $15.05 to McAvoy Bros. for stationery for water department; $118:45 to John W. Harrison, stationery for water department; $17.83 to Christopher Merry for repairing Wayne street pump; $275.75 to National Meter Co. for meter; $200 to Thomas

Armstrong for repairing drinking and water fountains; be and is hereby concurred in by the Board of Finance and Taxation.

The President having called for the ayes and nays the report was received and the resolution adopted unanimously.

The same committee reported on concurrent resolution from the Board of Public Works recommending the adoption of the following resolution.

Resolved, That the following resolution adopted by the Board of Public Works, July 3d, 1877, to wit:

Resolved, That $84 90 be paid to Muldoon & Harrison for repairing street carts; $88 to John Reithmuller for street brooms; $32 to John Reithmuller for street brooms; $5.95 to John V. Condon for repairing basin corner Warren and First streets; $20.50 to John V. Condon for repairing basin corner Newark avenue and Railroad avenue, and charged to reconstruction of Newark avenue; $9 40 to John V. Condon for repairing manholes in Newark and Railroad avenues, and charged to reconstruction of Newark avenue; $232.00 to Adolph Luck for removing sewer refuse; $31.05 to Claus Prigge for feed for horses; $102.00 to Patrick Long as Inspector on Hancock avenue; $78.00 to George Heck as Inspector on Bower street and Webster avenue sewer; $8.40 to McNab & Harlin Manufacturing Company for Corporation cocks; $56.00 to John Mullins for carpet and matting for office; $8.40 to Chas. Runeman for towels and brooms for office; $11.40 to Jersey City Herald for advertising Corporation notices, be and is hereby concurred in by the Board of Finance and Taxation.

The President having called for the ayes and nays, the report was received and the resolution adopted unanimously.

MISCELLANEOUS BUSINESS.

By Mr. Pattberg:

Resolved, That Jacob Emery, employed in the City Collector's Office as Tax Bill Distributor, be discharged from August 1st, 1877, as his services are not required at the present time.

The President having called for the aves and rays on the above resolution, it was adopted unanimously.

By Mr. Pattberg: Moved that this Board go into the nomination and appointment of an expert to examine the books and accounts of the late permit clerk of the Board of Public Works, said expert to receive for said examination the sum of $30 at the completion of his work, said work to be performed and the result reported to this Board as speedily as possible.

The President having called for the ayes and nays, the motion was carried unanimously.

The President declared nominations in order.

Mr. Pattberg nominated R. R. Ranken.

By Mr. Pattberg and carried: Moved that the nominations do now close.

The President appointed as tellers Messrs. Beach and Smith.

One ballot was taken. Five votes were cast.

R. R. Ranken received five votes.

R. R. Ranken, having received all the votes cast, was duly declared to be appointed by the Board of Finance and Taxation to fill said position and perform said work.

The Clerk was directed to notify him of his appointment.

On motion of Mr. Smith the Board adjourned.

JOHN T. VAN CLEEF, Clerk.

Regular meeting of the Board of Finance and Taxation, held in the City Hall, Thursday, July 26th, 1877, at 7.30 o'clock p m.

Present—President Drohan, Messrs. Beach, Pattberg and Smith.

Absent Mr. Sweeney.

On motion of Mr. Smith, the reading of the minutes of the last regular meeting, held July 19th, 1877, was dispensed with, and they were approved as printed.

PRESENTATION OF PETITIONS AND COMMUNICATIONS.

Petition of William Wilson to have refunded money paid in error for taxes, received and referred to the Committee on Taxes and Concurrent Resolutions.

Petition of Geo. H. Renard for the return of money paid in error for taxes received, and referred to the Committee on Taxes and Concurrent Resolutions.

Petition of Martin V. B. Clark asking to have refunded moneys paid in error on taxes. Received and referred to the Committee on Taxes and Concurrent Resolutions.

Petition of M. V. B. Clark requesting Board to have alteration make on assessors map. Received and referred to Committee on Taxes and Concurrent Resolutions.

Communication from Samuel McBurney asking for an extention of three months time for examining books of late Water Registrar. Received and referred to Committee on Finance.

PRESENTATION OF CLAIMS.

Claim of J. A. McLaughlin of $195 40, for services as stenographer in the hearing before Geo. W. Cassidy, Esq. Received and referred to the Committee on Salaries and Claims.

Claim of Jersey City Gas Light Co. of $153 50, for gas consumed at the City Hall from April 1 to July 1, 1877. Received and referred to the Committee on Printing, Stationery and Supplies.

Claim of Henry Traphagen, Corporation Attorney, for $234 35 for disbursements in corporation matters from May 31 to July 26, 1877. Received and referred to the Committee on Salaries and Claims.

OFFICIAL COMMUNICATIONS.

The City Treasurer reported the following balances in the National Banks at the close of business this day:

Balance credit Tax account..	$27,121 83
" Assessment account..	11,010 57
" Water account...	39,811 40
Sinking fund, account, 1873.....	40,626 33
Sinking fund, account, 1876.....	19,111 27

The Comptroller reported the following receipts of the city treasury, July 19 to 25, both days included:

General tax account.....	$8,664 24
Assessment account	1,515 86
Water account.....	9,739 68
Sinking Fund account, 1873.....	2,029 98
Sinking Fund account, 1876...	1,0.4 40

Both received and ordered filed.

Communication from the City Clerk recommending a cancelment of sale for taxes for 1869 and water rents for 1869 and 1870 of part of lot 8 or 41, block 150. Received and referred to the Committee on Taxes and Concurrent Resolutions.

Communication from the City Clerk submitting copy of resolution passed by the Board of Aldermen requesting an appropriation of $1,600 for fence and curb around Hamilton Square. Received and referred to the Committee on Finance.

The Corporation Attorney reported the official bond of John H. Craven, city auctioneer, approving the same as drawn in legal form. Received and referred to the Committee on Finance.

COMMUNICATION FROM HIS HONOR THE MAYOR.

Jersey City, July 24, 1877.

To the Hon. Board of Finance and Taxation,
Greeting:

Gentlemen:—I herewith beg to return without my approval bill of John Maloney for plumbing done on Magnolia avenue, contained in concurrent resolution, presented to me on the 22d inst. My objections being that he charges, $3 50, per day for plumbers wages and 15 cents per pound for lead pipe.

Yours respectfully,
CHAS. SIEDLER, Mayor.

Received and laid on the table.

COMMUNICATION FROM THE CITY COLLECTOR.

To the Hon. the Board of Finance and Taxation:

Gentlemen—In accordance with Section 46 of a supplement to the city charter, approved March 24, 1873, I hereby certify that I have this day received for collections in my office the following assessment map. Improvement of Fairmount avenue from Monticello avenue to Bergen avenue.

Received and referred to Committee on Finance.

Opinion of the Corporation Counsel.

JERSEY CITY, July 26, 1877.

To the Hon. the Board of Finance and Taxation:

I understand your resolution of July 12, 1877, in reference to reconstructing streets and issuing bonds to pay for the same to apply to the cases mentioned in sections 53 and 55, of the charter of 1871, and section 52 of the supplement to the said charter appended March 24, 1873. (See pamphlet of acts relating to Jersey City, pages 88, 39 and 125.) In the cases referred to in the above sections, I find no power to issue bonds in money to pay the cost of reconstructing streets, and as stated in said sections must be raised by general tax. I have very carefully and critically examined all the special and general Legislation on this subject and I cannot find any law that will enable you to issue bonds for this purpose.

Respectfully submitted.
LEON ABBERT, Corporation Counsel.

Received and placed on file.

Communication from the Board of Public Works, calling attention to the condition of certain streets and city property, pertaining to their Committee on Streets and Sewers, and submitting estimate of cost for repairs and reconstruction of streets and sewers, amounting to $83,350. Received and referred to the Committee on Finance.

OPINION OF CORPORATION COUNSEL.

Jersey City, July 1st, 1877.

To the Hon. the Board of Finance and Taxation of Jersey City:

Gentlemen—In the matter of the claim of Wm. Frost, Esq., for $221 and interest, on Greenville Street Commissioner's certificate, dated August 19th, 1871, I have ascertained from Mr. Douglass, Counsel for Mr. Frost, that this certificate was issued to Joseph D. Haynes for improvement of Waverly avenue, for extra work grading and building stone culvert, and in the latter part of 1873 the Board reported adversely to its payment under the decision of the Court of Chancery in the case of Schunman vs. Seymour, et al, Street Commissioner of Greenville C. E. Greene, 143. Extra work or work outside of the written contract is illegal, and no recovery can be had thereof. I therefore advise under this case that the city refuse to pay this certificate.

Respectfully submitted,
LEON ABETT, Corp. Counsel.

Opinion of Corporation Attorney, reporting adverse to the payment of claim of Edward Benson, was received, ordered filed and payment refused.

Two concurrent resolutions, ordering paid certain claims; received and referred to the Committee on Taxes and Concurrent Resolutions.

Communication from the Board of Police Commissioners submitting copy of a resolution passed July 26th, 1877, requesting an extra appropriation of $5.000, for the purpose of meeting expenses incurred employing special police. Received and referred to Corporation Counsel.

Communication from the City Collector, enclosing a copy of the opinion of the Court of Errors and Appeals, Attorney General ex-Rel. Haight vs. James H. Love. Received and referred to the Committee on Salaries and Claims.

REPORTS OF STANDING COMMITTEES.

The Committee on Finance reported the official bond of John H. Craven in the sum of $2,500, with John Craven and Henry O'Neill as securities, recommending that the same be approved.

The President having called for the ayes and nays, the report was received and recommendation adopted unanimously.

The same committee reported on petition of Mary A.Gordon in relation to interest due July 1st, 1877, on bond No. 460 (40 year bond, 1873), adverse to the payment of said interest on the ground that the said bond was one of the Hamilton forged bonds and the city was not liable for the payment of the said interest, as demanded by the holder of the bond.

The President having called for the ayes and nays the report was received and recommendation adopted unanimously.

The Committee on Taxes and Concurrent Resolutions reported on concurrent resolution from the Board of Public Works recommending the adoption of the following resolutions:

Resolved, That the following resolution adopted by the Board of Public Works July 17th, 1877, to wit:

Resolved, That $5 be paid to Thacker & Son for repairing scraper; $61 02 to Cook & Beggs for bolts and nuts at Belleville; $93 50 to Cook & Beggs for waste, packing and bolts at Belleville; $3 24 to McNab & Harlin Manufacturing Co. for valve lubricator; $49 32 to Charles Boltwood for sundries at Belleville; $69 53 to McNab & Harlin Manufacturing Co. for machinery supplies at Belleville; $38 20 to McNab & Harlin Manufacturing Co. for register cocks at Belleville; $60 96 to B. F. Woolsey & Co. for oil and sundries at Belleville, $47 to Jersey City Gas Co. for coke; $101 70 to Michael Shannon for excavating rock for water pipe in Graham avenue; $21 to Dodge, Meigs & Co. for spruce plank; $2604 to B. F. Woolsey & Co. for rubber packing,&c.; $29 06 to Thos. J. Armstrong for repairing dringing fountains; $14 to The Argus; $47 60 to the Relief Fire Insurance Co. of N. Y., for insurance on public school house No. 7; $47 50 to the Hudson Insurance Co. for insurance on public school No. 7; $2 50 to A. Walter for cleaning and repairing clock; $1 50 to W. V. Horton for cleaning and repairing clock in registrar's office; $4 to Coykendall Bros for matches, be and is hereby concurred in by the Board of Finance and Taxation.

The same Committee reported on concurrent resolution from the Board of Public Works, recommending the adoption of the following resolution:

Resolved, That the following resolution adopted by the Board of Public Works, July 17, 1877, to wit;

Resolved, That $372.60 be paid to Michael Shannon, for excavating Rock in Pamrapo avenue; $72 to Bonsall Bros., for oats for board of Public Works horses, $23.88; to Claus Prigge, for feed for horses; $65.22 to Puster & Luck for carting sewer refuse; $5 75 to B. F. Woolsey & Co., for nails and spikes; $8.25 to H. W. Mohrbeck, for sharpening and steeling pickaxes; $80.50 to Phillip Obergfell for painting and repairing Street Commissioners wagon, be and is hereby concurred in by the Board of Finance and Taxation.

The same Committee reported on concurrent resolution from the Board of Public Works recommending the adoption of the following resolution:

Resolved, That the following resolution adopted by the Board of Public Works, July 20th, 1877, to wit:

Resolved, That $208.33 be paid to J. V. B. Vreeland for special services in the Water Registrar's office for the month of May, 1877, be and is hereby concurred in by the Board of Finance and Taxation.

The same committee reported on concurrent resolution from the Board of Public Works recommending the adoption of the following resolution:

Resolved, That the following resolution adopted by the Board of Public Works, July 10, 1877, to wit:

Whereas, The amount asked for committee expenditures for three months ending Sept. 1. 1877, for the Committee on Printing and Stationery being insufficient as there were several bills not presented: therefore

Resolved, That the Board of Finance and Taxation be and are hereby requested to appropriate from the unexpended balance of the appropriation to the credit of said committee the sum of two hundred dollars (200) be and is hereby concurred in by the Board of Finance and Taxation.

The President having called for the ayes and nays on each of the above resolutions, the reports were received and the resolutions adopted unanimously.

The Committee on Salaries and Claims, to whom was referred the claim of Wm. F. Pollard, report recommending the adoption of the following resolution.

Resolved, That the sum of $11 be paid to Wm. F. Pollard for cleaning, altering and putting down carpets in the Treasurer's and Comptroller's offices.

The President having called for the ayes and nays the report of the committee was received and the resolution adopted unanimously.

The Committee on Salaries and Claims reported the salary list and recommended the adoption of the following resolution:

Resolved, That warrants be ordered drawn for the payment of salaries for the month of July, 1877, when due, viz: Chas. Seidler, mayor, $166.66; Thos. Earle, city treasurer, $250; Samuel C. Nelson, city comptroller, $250; Leon Abbett, corporation counsel, $416.66; Henry Traphagen, corporation attorney, $291.66; Wm. Stevens, clerk to comptroller, $100; Isaac Morrow, jr., clerk to treasurer, $100; John T. Van Cleef, clerk to Board of F. and T., $100; Andrew D. White, assistant collector, $125; James F. Grady, clerk to collector, $80; S. T. Dickinson, clerk to collector, $80; John Creecn, clerk to collector, $80; D. T. Jeffreys, clerk to collector, $80; Walter Kissam, clerk to collector, $80; Seneca Barker, clerk to collector, $80; L. E. Smith, clerk to collector, $80; John T. M. Kayler, clerk to collector, $80; James S. Browning, messenger, $50; Jacob Emery, tax bill distributor, 26 days at $3 per day, $78; Fred Wolbert, clerk to police court, $75; Thos. K. Halsted, clerk to city clerk, $100; N. E. Feury, clerk to city clerk, $83 33; A. L. Sears, clerk to city clerk and mayor, $83 33; Edward S. Smith, assessor, 1st district, $125; Dennis McLaughlin, assessor, 2d district, $125; Hugh Dugan, assessor, 3d district. $125; Martin Logan, assessor, 4th district, $125; J. M. Park, assessor, 5th district, $125; J. C. Clark, assessor, 6th district, $125; The Argus, printing manuals, $250; Evening Journal, printing manuals, $250; Ann Norton, cleaning rooms in City Hall, $36; Bridget Parker, cleaning rooms in City Hall, $36.

The President having called for the ayes and nays the report of the Committee was received and the resolution adopted unanimously.

MISCELLANEOUS BUSINESS.

By Mr. Pattberg: Resolved, That a warrant be ordered drawn upon the City Treasurer in favor of E. W. Kingsland, County Collector for the sum of fifteen thousand dollars on account of county tax for 1876.

By Mr Pattberg: Resolved, That a warrant be ordered drawn upon the City Treasurer in favor of that officer for the sum of $787 50 to trrnsfer that amount from General Account to August, 1877, interest.

By Mr. Pattberg: Resolved, That a warrant be ordered drawn upon the City Treasurer in favor of that officer, for the sum of twenty-five thousand dollars, to transfer that amount from water account to general account as a loan.

By Mr. Pattberg: Resolved, That a warrant be ordered drawn upon the City Treasurer in favor of that officer, for the sum of one hundred and fifty dollars, to transfer that amount from general account to assessment account, to correct error July 24th 1877.

By Mr. Pattberg: Resolved, That a warrant be drawn on the City Treasurer in favor of that officer, to transfer thirty-eight 20-100 dollars from water to general account to reimburse amount paid for printing

By Mr. Pattberg: Resolved, That the Committee on Finance be and is hereby authorized to borrow from the Commissioners of the

Sinking Fund the sum of twenty-five thousand dollars, in anticipation of the collection of taxes and assessments, to be taken from the account of 1873, and that a bond be issued by the Mayor and City Clerk, under the corporate seal of the city, in favor of such commissioners, payable on demand, with interest at the rate of seven per ce t. per annum.

By Mr. Pattberg: Resolved, That the time allowed expert to examine the books and accounts of J V. B. Vreeland, late Water Registrar, be extended three months, at the same salary as paid heretofore.

By Mr. Smith:

Whereas judgment has been entered in the the Supreme Court of the State of New Jersey in favor of John S. Edwards against the Mayor and Aldermen of Jersey City, for the sum of one thousand and sixteen dollars; and

Whereas it is desirable that the same should be carried up to the Court of Errors and Appeals of the State of New Jersey for their adjudication; and

Whereas it is necessary to file bail in error so that execution may be stayed; therefore

Resolved, That his Honor the Mayor be requested to sign the bond to the plaintiff John S. Edwards, for 2,032, and the City Clerk to attest and annexed the corporate seal of the city thereto, and that Collector and Treasurer be requested to sign the said bond as sureties.

By Mr. Smith: Resolved, That when this Board adjourn, it will adjourn to meet Saturday evening, July 28, 1877, at 8 P. M.

The President having called for the ayes and nays on each of the above resolutions they were adopted unanimously.

On motion of Mr. Pattberg the Board then djourned.

JOHN T. VAN CLEEF, Clerk.

Regular adjourned meeting of the Board of Finance and Taxation, held in the City Hall, Saturday, July 28th, 1877, at 7:30 o'clock p. m.

Present—All the members.

On motion of Mr. Smith the reading of the minutes of the last regular meeting was dispensed with, and they were approved as printed.

PRESENTATION OF PETITIONS AND COMMUNICATIONS.

Petition of W. R. Renwick to have refunded money paid in error on water rents. Received and referred to the Committee on Taxes and Concurrent Resolutions.

PRESENTATION OF CLAIMS.

Claim of Geo. W. Cassidy for $72 90 for taking testimony as Supreme Court Commissioner in the case of J. B. Cleveland vs. the Board of Finance and Taxation. Received and referred to the Committee on Salaries and Claims.

Claim of Samuel McBurney of $100 for services as expert in examining the books and accounts of J. B. Vreeland, late Water Registrar, for the month of July. Received and referred to the Committee on Salaries and Claims.

OFFICIAL COMMUNICATIONS.

Opinion of the Corporation Counsel:

JERSEY CITY, July 28th, 1877.

To the Honorable the Board of Finance and Taxation of Jersey City:

Gentlemen—You can add five thousand dollars or such sum as you may deem proper to your appropriation to the Police Board for the ensuing year. The Police Board will have to use their present appropriation for payment of salaries of extra policemen now under employment by the city. With the extra appropriation for next year the Board can practically deal with the present extraordinary expense. You cannot make any special appropriation or deal with this matter except in the way above suggested.

Respectfully submitted,

LEON ABBETT, Corp. Counsel.

Received and ordered filed.

The Corporation Attorney reported the official bond of Joseph Warren, as city auctioneer in the sum of $2,500 with Thomas Fitzsimmons and Patrick Rafferty as sureties. Received and referred to Committee on Finance.

REPORT OF STANDING COMMITTEES.

The Committee on Finance reported the official bond of Joseph Warren, approved as drawn in legal form by the Corporation Attorney, recommending that the same be approved.

The President having called for the ayes and nays the report was received and the recommendation adopted unanimously.

The same Committee, reported on communication from his Honor the Mayor in regard to the extra appropriation to pay the salaries of the special police recommending the adoption following:

Your Committee on Finance to whom was referred communication from his Honor the Mayor in relation to the payment of special policemen employed by the city, at present would most respectfully report that the Board has no power to add the salaries of the said special policeman in this year's appropriation for the ensuing year, as the Police Board will have to use their present appropriation for the payment of salaries of extra policemen now under employment by the city.

The President having called for the ayes and nays the report was received and the recommendation adopted unanimously.

The Committee on Salaries and Claims reported on claim of J. A. MacLaughlin, recommending the adoption of the following resolution:

Resolved, That the sum of one hundred and ninety-five dollars and forty cents be paid to J. A. MacLaughlin for services as stenographer in hearing before Geo. W. Cassidy, Esq.

The President having called for the ayes and nays on the above resolution the report was received and the resolution adopted unanimously.

The same committee reported on claim of Henry Traphagen for disbursements and costs, recommending the adoption of the following resolution:

Resolved, That the sum of $234 35 be paid to Henry Traphagen for disbursements and costs in corporation matters, paid out as Corporation Attorney.

The President having called the ayes and nays on the above resolution the report was received and the resolution adopted unanimously.

The same committee reported on claim of Samuel McBurney, recommending the adoption of the following resolution:

Resolved, That the sum of one hundred dollars be paid to Samuel McBurney for services as expert in examining accounts of J. B. Cleveland, late Water Registrar.

The President having called for the ayes and nays on the above resolution, the report was received and the resolution adopted unanimously.

The Committee on Taxes and Concurrent Resolutions reported on concurrent resolution from the Board of Public Works recommending the adoption of the following resolution:

Resolved, That the following resolution, adopted by the Board of Public Works July 17th, 1877, to wit:

Whereas, This Board has met to hear all parties that might have appeared relative to the preliminary sketch showing what property will probably be assessed for the improvement of Concord street from the point where it is now paved to the southerly line of St. Paul's avenue; and

Whereas, Said objections having been deemed insufficient, therefore

Resolved, That by and with the concurrence of the Board of Finance and Taxation said improvement be proceeded with, and that the contract for doing such work be and is hereby awarded to F. G. Knapp & Co., they being the lowest bidders, and that the Corporation Attorney be directed to prepare and have executed the proper contract for the same, be and is hereby concurred in by the Board of Finance and Taxation.

The same committee reported on concurrent resolution from the Board of Public Works, recommending the adoption of the following resolution:

Resolved, That the following resolution be adopted by the Board of Public Works, July 17, 1877, to wit:

Whereas, This Board has met to hear all parties that might have appeared relative to the preliminary sketch showing what property will probably be assessed in accordance with the city charter for the reconstruction of Warren street, from Newark avenue to Pennsylvania Railroad; and

Whereas, No objections were presented, alleged or known against the same; therefore,

Resolved, That by and with the concurrence of the Board of Finance and Taxation said improvement be proceeded, and the contract for doing said work be and is hereby awarded to William Atcheson, he being the lowest bidder, and that the Corporation Attorney be directed to prepare and have executed the proper contract for the same, be and is hereby concurred in by the Board of Finance and Taxation.

The same committee reported on concurrent resolution from the Board of Public Works recommending the adoption of the following resolution:

Resolved, That the following resolution, adopted by the Board of Public Works July 17, 1877, to wit:

Resolved, That by and with the concurrence of the Board of Finance and Taxation the Committee on Streets and Sewers, be and are hereby authorized to repave Grand street from Jersey avenue to Pacific avenue, and Pavonia avenue, from Provost street to the city line, at an expense not to exceed $3,000. Be and is hereby concurred in by the Board of Finance and Taxation to the extent of $2,000 for the purpose of repaving Pavonia avenue from Provost street, to the city line and non-concur in the expenditure of $1,000, for repaving of Grand street, from Jersey avenue to Pacific avenue.

The same Committee reported on concurrant

resolution from the Board of Public Works recommending the adoption of the following resolution:

Resolved, That the following resolution adopted by the Board of Public Works, July 17, 1877; to wit:

Resolved, That by and with the concurreoce of the Board of Finance and Taxation the contract for regulating and flagging the yard and sidewalks of Public School House No. 6, be and is hereby awarded to John M. Smith, he being the lowest bidder, and that Corporation Attorney be and he is hereby directed to prepare and have executed the proper contract for the same, be and and is hereby concurren in by the Board of Finance and Taxation.

The same committee reported on concurrent resolution from the Board of Public Works recommending the adoption of the following resolution:

Resolved, That the following resolution adopted by the Board of Public Works July 17th, 1877, to wit:

Whereas, This Board has met to hear all parties that might have appeared relative to the preliminary sketch showing what property will probably be assessed in accordance with the requirements of the City Charter, for the construction of a sewer in Webster avenue, from a point 325 feet south of Griffith street and through Griffith street to New York avenue; and

Whereas, No objections were presented, alleged, or known against the same; therefore

Resolved, That by and with the concurrence of the Board of Finance and Taxation, said improvement be proceeded with and that the contract for doing said work be and is hereby awarded to Michael Brennen, he being the lowest bidder, and the Corporation Attorney be directed to prepare and have executed the proper contract for the same, be and is hereby concurred in by the Board of Finance and Taxation.

The Committee on Salaries and Claims reported on claim of Chas. H. Winfield, recommending the adoption of the following resolution:

Resolved, That the sum of $765 be paid to Charles H. Winfield in full for legal services and expenses in case of J. B. Cleveland against the Board of Finance and Taxation.

The President having called for the ayes and nays, the report was received and the resolution adopted unanimously.

The Committee on Finance to whom was referred the estimates of appropriations from all the Boards of Jersey City, including that of the Board of Finance and Taxation, most respectfully report and recommend that the amount proper and necessary to be raised by tax in Jersey City during the present current year for the fiscal year beginning December 1, 1877, and ending November 30, 1878, be fixed at one million one hundred and eighty-two thousand five hundred and sixty-four dollars and seventeen cents ($1,182,546 17) as the appropriation and limit of expenditures for the purposes of the respective Boards (except where by charter otherwise provided), after adding thereto the money to be paid to Jersey City by the State for school purposes and such appropriation your committee recommend distributed among the several Boards in the following manner, as the limit of expenditures of said Boards for the purposes hereinafter mentioned, viz:

Appropriation for the Board of Public Works:

Cleaning and repairing streets	$50,000
Reconstruction of streets and sewers	18,000
Engineering Bureau	13,000
Commissioners and officers salaries	6,500
Public Grounds and Buildings	5,000
Printing and Stationery	1,500
Total	$94,000

Appropriation for Board of Finance and Taxation:

Interest on bonds	$240,379 51
Interest on temporary loans (estimated)	40,000 00
Salaries for the year	56,186 00
Printing and stationery	3,000 00
Supplies (coal, wood and gas)	2,000 00
Cost in certiorari	2,831 01
Out-door poor, expended 1876 and 1877	9,500 00
School salaries deficiencies 1876, excess of appropriation, 1874 and 1875 paid Sept. 1st, 1876	9,864 65
Excess of appropriation, 1874 and 1875 paid Sept., 1876, to June 25th, 1877, for different Boards	36,000 00
Total	$399,761 17

Appropriation for Board of Police Commissioners:

Salaries, station houses and prisons	$160,000 00
Lamps and lights	110,000 00
Hospitals and dispensaries	12,000 00
Police justices	5,250 00
Fuel, repairs and stationery	3,000 00
Total	$290,250 00

Appropriation for Board of Fire Commissioners:

Salaries	$87,150 00
General account	30,000 00
Total	$117,150 00

Appropriation for Board of Education:

Teachers and salaries	$186,000 00
Books, stationery and music	12,000 00
Furniture and repairs	7,500 00
Rentals	2,[illegible]00 00
Industrial drawing	1,500 00
Printing and blanks	2,000 00
Free library	1,000 00
Janitors and janitors' supplies	1,0[illegible]0 00
Heating and ventilating	8,000 00
Census	1,200 00
High school	250 00
Normal school	100 00
Total	$222,550 00

Appropriation for Board of Aldermen:

For relief of out-door poor	$15,000 00
For printing, stationery and supplies	2,500 00
For rent, furniture, repairs and supplies of armories	4,000 00
For salaries for city clerk, city marshal and overseer of the poor	5,000 00
For repairs, public buildings	500 00
For public grounds, improvements and repairs	2,000 00
For maintaining present public bath	800 00
For election purposes	10,000 00
For Fourth of July	2,000 00
For Decoration Day	200 00
Expenses for district courts	17,035 00
Total	$58,835 00

RECAPITULATION.

Board of Public Works	$94,000 00
Board of Finance and Taxation	399,761 17
Board of Police Commissioners	290,250 00
Board of Fire Commissioners	117,150 00
Board of Education	222,550 00
Board of Aldermen	58,835 00
Total	$1,182,546 17
Less amount to be received from the State for Schools	$156,357 23
Total required	$1,026,188 94

Moved, That the report and recommendation of the Committee on Finance of this Board as to the appropriations to the several Boards, and the amount proper and necessary to be raised by tax in Jersey City during the current year for the purposes of the several Boards of the city government for the fiscal year commencing Dec. 1st, 1877, now submitted be and the same are hereby received and adopted, and in conformity therewith the Board of Finance and Taxation having duly considered the estimates and recommendations of the several Boards does hereby fix the amount to be raised by tax in Jersey City during the present current year beginning December 1st, 1877, and ending November 30th, 1878, both days inclusive, at the sum of one million, twenty-six thousand, one hundred and eighty-eight dollars and ninety-four cents, and that said sum with the amount

to be paid by the State to Jersey City for schools is hereby distributed among the several Boards in the amounts as recommended by the committee of this Board, and the amounts thus fixed shall be the appropriations and limit of expenditure for the said purposes during said fiscal year (except whereby the charter otherwise provided) as follows to wit:

Appropriated to Board of Public Works	$ 94,000 00
Appropriated to Board of Finance and Taxation	399,761 17
Appropriated to Board of Police Commissioners	290,250 00
Appropriated to Board of Fire Commissioners	117,150 00
Appropriated to Board of Directors of Education	222,550 00
Appropriated to Board of Aldermen	58,835 00
Total	$1,182,546 17

Less amount to be received for schools	$ 156,357 23
Total to be raised by tax	$1,026,188 94

On motion the report of committee was received, and the recommendations and motions adopted unanimously.

MISCELLANEOUS BUSINESS.

By Mr. Smith:

Moved, That when this Board adjourn it adjourn to meet Thursday night, August 9th, 1877, at 7:30 p. m.

On motion the Board then adjourned.

JOHN T. VAN CLEEF, Clerk.

Regular meeting of the Board of Finance and Taxation, held in the City Hall, Thursday, August 9th, 1877, at 7:30 o'clock P. M.

Present—All the members.

On motion of Mr. Smith the reading of the minutes of the last meeting was dispensed with, and they were approved as printed.

PRESENTATION OF PETITIONS AND COMMUNICATIONS.

Communication from the Water Registrar certifying that Mr. Wendling is entitled to $10, amount paid in error on water rents. Received and referred to the Committee on Taxes and Concurrent Resolutions.

Communication from Job H. Lippincott, counsel for the County Collector, requesting immediate payment of taxes due the county. Received and referred to the Corporation Counsel.

Invitation from the Jersey City Schutzen Corps to attend the seventh annual festival on the 13th and 14th of August, 1877. Received and accepted.

Petition of P. J. Condon to have exchanged Ravine Road sewer improvement certificates for a Jersey City bond. Received and referred to the Committee on Finance.

PRESENTATION OF CLAIMS.

Claim of John P. Vollhardt of $35 for delivering tax notices; claim of J. Fitch Mallory of $25 for copying exhibits in the case of J B. Cleveland vs. the Board of Finance and Taxation; claim of Charles Pfenning of $238 60, amount of judgment obtained in the Hudson Circuit Court vs. the Mayor and Aldermen of Jersey City. All received and referred to the Committee on Salaries and Claims.

Claim of the Hudson Ice Company of $4 50 for ice furnished City Hall, April 1st to June 15th, 1877; claim of Edmund I. Koch, editor of the New Jersey Free Presse of $114.40 for corporation printing; claim of Charles S. Clark, Jr., of $3 90 for stationery; claim of The Argus of $52 50 for printing tax bills. All recived and referred to the Committee on Printing, Stationery and Supplies.

OFFICIAL COMMUNICATIONS.

Resolution from the Board of Police Commissioners requesting transfer of $5,000 from the account of Lamps and Lights, to Hospitals and Dispensaries. Received and referred to the Committee on Finance.

Requisition from the City Treasurer for stationery. Received and referred to the Committee on Printing, Stationery and Supplies, with power.

The Clerk of the First District Police court reported that he had received during the month of July, 1877, as fines, $560 91, which he had paid over to the City Treasurer. Received and ordered filed.

The City Treasurer reported that there was a balance of $75,923 92 in the National Banks at the close of business this day. Received and ordered filed.

The City Comptroller reported the following receipts of the City Treasury, August 2 to 8, both days included:

General tax account	$8,772 83
Assessment account	1,066 24
Water account	2,962 80
Sinking Fund account, 1873	3,548 40
Sinking Fund account, 1876	2,109 35

Received and ordered filed.

Five concurrent resolutions from the Board of Public Works. Received and referred to the Committee on Taxes and Concurrent resolutions.

REPORTS OF STANDING COMMITTEES.

The Committee on Finance reported on petition of P. J. Condon, to have exchanged Ravine Road improvement certificates for a Jersey City Bond, recommending the adoption of the following resolution:

Resolved, That bonds be issued by the corporation of Jersey City to Patrick J. Condon in place and stead of two improvement certificates issued by the Ravine Road Sewer Commissioners numbered 39 and 40, said bonds to be of the same denomination with said improvement certificates to be due and payable in two years from the date of said improvement certificates and to be dated the same as said improvement certificates. Said bonds are issued under the provisions of an act entitled supplement to an act entitled an act to provide for the continuation of the Ravine road sewer in the city of Jersey City and the city of Hoboken) approved March 9th, 1877, said bonds to bear interest at the rate of seven per centum per annum, and to be of the denomination of one thousand dollars each, amounting in the aggregate to two thousand dollars, that being the aggregate amount of the improvement certificates and upon the delivery of said bonds the said improvement certificates shall be delivered to the City Comptroller to be cancelled.

The President having called for the ayes and nays on the above resolution it was adopted unanimously.

The same Committee reported on resolution requesting transfer of $5,000 from account of lamps and lights to the account on hospitals and dispensaries, recommending the adoption of the following resolution:

Resolved, That the sum of $5,000 be transferred from the appropriation for lamps and lights to the credit of the Committee on Hospitals and Dispensaries of the Board of Police Commissioners.

The President having called for the ayes and nays, the report was received and the recommendation adopted unanimously.

The same committee reported on petition of Francis Carnes to have exchanged Ravine Road Sewer Certificates for a Jersey City Bond recommending the adoption of the following resolution:

Resolved, That a bond be issued by the corporation of Jersey City to Francis Carnes in the place and stead of Improvement Certificates issued by the Ravine Road Sewer Commissioners, and numbered 13, 15, 16, 30, 31, 34 and 35, said bond to be of the denomination of $1,139.79, that being the aggregate amount of said Improvement Certificates, and to bear date the 13th day of June, 1877, and to be made payable in two years from said date, viz.: June 13th, 1879; said bond is issued under the provision of an act entitled "Supplement to an act entitled an act to provide for the continuation of the Ravine Road sewer in the city of Jersey City and the city of Hoboken) approved March 9th, 1877, said bond to bear interest at seven per centum per annum, and upon its delivery the said improvement certificates shall be delivered to the City Comptroller to be cancelled.

The President having called for the ayes and nays the report was received and the resolutions adopted unanimously.

The same committee reported on communication from the City Collector in reference to assessment map, received by him for collection, recommending that the same be received and placed on file. On motion the report was received and the recommendation adopted.

The Committee on Taxes and Concurrent Resolutions reported on the petition of George H. Reuand, adverse to granting the prayer of the petitioner; on petition of Martin V. B. Clark to have refunded $28 68, adverse to the prayer of the petitioner; on communication from the City Clerk in regard to the cancelement of sale of part lot 8 or 41, block 150, taxes of 1869, and water rents of 1869 and 1870, recommending the adoption of the following resolution:

Resolved, That the City Clerk be and is hereby authorized to cancel the sale made March 13, 1872, to the City Treasurer of part of lot 41, Bergenwood avenue, block 150, for taxes of 1869, and part of lot 8, Bergenwood avenue, block 150, for water rent of 1869 and 1870.

On petition of Martin V. B. Clark to have corrected assessment map, recommending that the matter be referred to the assessor of the district with the request that he grant the prayer of the petitioner.

On petition of William Wilson to have money refunded, paid in error, adverse to granting the prayer of the petitioner.

On the petition of William R. Renwick to have refunded money paid in error, adverse to granting the prayer of the petitioner.

On motion the above reports were received and the resolutions and the several recommendations adopted unanimously.

The same committee reported on concurrent resolutions from the Board of Public Works, recomending the adoption of the following resolutions:

Resolved, That the following resolution, adopted by the Board of Public Works July 3, 1877, to wit:

Resolved, That $49 80 be paid to McAvoy Bros, for stationery, be and is hereby concurred in by the Board of Finance and Taxation.

Resolved, That the following resolution adopted by the Board of Public Works July 24th, 1877, to wit:

Resolved, That $93 be paid to John Slingerland for 15 week's board and travelling expenses; $11 47 to James Horton & Co., for cast iron door and frame; $23 to Joseph Stanford for expressage on sundries at Belleville; $10 to Jacob Van Beuren for 2 closets at Reservoir No. 2; $4 60 to J. W. Harrison for stationery; $30 95 to D. & L. Cavanagh for mason work, $6 to A. V. Hardenburgh for J. C. Directories; $19 03 to Vanderbeek & Sons for lumber, be and is hereby concurred in by the Board of Finance and Taxation.

The President having called for the ayes and nays on each of the above resolutions the reports were received and the resolutions adopted unanimously.

The Committee on Finance here reported on communication received from the Board of Public Works in reference to probable costs of certain improvements, recommending that the same be received and placed on file.

On motion, the report was received and the recommendation adopted unanimously.

The Committee on Taxes and Concurrent Resolutions reported on concurrent resolution from the Board of Public Works, recommending the adoption of the following resolution:

Resolved, That so much of a certain resolution, adopted by the Board of Public Works July 21st, 1877, to wit:

Resolved, That $191 40 be paid to the Argus for printing corporation notices, be, and is hereby concurred in by the Board of Finance and Taxation.

The President having called for the ayes and nays, the report was received and the resolution adopted unanimously.

The Committee on Salaries and Claims reported on judgment claim of Charles Pfenning, recommending the adoption of the following resolution:

Resolved, That the sum of $268.65 be paid Culver & Herbert, Attorneys of Charles Pfenning, in full for a certain judgment and costs obtained in the Hudson County Circuit Court against the Mayor and Aldermen of Jersey City, provided said Culver & Herbert will execute and deliver to the City Clerk a proper satisfaction piece, duly approved by the Corporation Attorney.

Same committee reported on claim of Geo. W. Cassidy, recommending the adoption of the following resolution:

Resolved, That the sum of $72.90 be paid to Geo. W. Cassidy for taking testimony as Supreme Court Commissioner in the case of J. B. Cleveland versus the Board of Finance and Taxation.

The same committee reported on claim of J. Fitch Mallory, recommending the adoption of following resolution:

Resolved, That the sum of $25 be paid to J. Fitch Mallory, for copying exhibits in the case of J. B. Cleveland.

The President having called for the ayes and nays, the report was received and the resolution adopted unanimously.

The Committee on Printing, Stationery and Supplies reported on claim of Charles S. Clarke, Jr., recommending the adoption of the following resolution:

Resolved, That the sum of $6 90 be paid to Charles S. Clarke, Jr., for stationery furnished the City Clerk August 3d, 1877.

The same committee reported on claim of the Jersey City Gas Light Company, recommending the adoption of the following resolution:

Resolved, That the sum of $153 50 be paid to the Jersey City Gas Light Co., for gas consumed at City Hall, April 1st to July 1st, 1877.

The same committee reported on claim of the Argus, recommending the adoption of the following resolution.

Resolved, That the sum of $52 50 be paid the Argus for printing tax bills and collection list, July 26th, 1877.

The same committee reported on claim of McAvoy Bros., recommending the adoption of the following resolution:

Resolved, That the sum of $143 15 be paid to McAvoy Bros., for stationery furnished City Clerk and Collector, June 28th to July 31st, 1877.

The same committee reported on claim of the Hudson Ice Co., recommending the adoption of the following resolution:

Resolved, That the sum of $4 50 be paid to the Hudson Ice Co., for ice furnished at City Hall, from April 1st to June 15th, 1877.

The President having called for the ayes and nays on each of the above resolutions, the reports were received and the resolutions adopted unanimously.

UNFINISHED BUSINESS.

On motion of Mr. Pattberg the veto of his Honor the Mayor on claim of John Maloney was taken from the table.

By Mr. Smith: Moved, That the claim of John Maloney do now pass notwithstanding the objections of his Honor the Mayor.

The President having called for the ayes and nays, the motion was carried unanimously.

By Mr. Pattberg:

Resolved, That a warrant be drawn on the City Treasurer in favor of said officer to transfer $23 20 from Water Account to General Account to replace said amount for printing on water account.

The President having called for the ayes and nays, the resolution was adopted unanimously.

By Mr. Smith:

Resolved, That when the Board adjourns it adjourn to meet Wednesday, August 15th, 1877, at 8 o'clock p. m.

On motion the Board adjourned.

JOHN T. VAN CLEEF, Clerk.

Regular adjourned meeting of the Board of Finance and Taxation, held in the City Hall, Wednesday, August 15th, 1877, at eight o'clock, P. M.

Present—Messrs. Beach, Pattberg, Smith and Sweeney.

Absent—President Drohan.

In the absence of the President the clerk called the meeting to order.

On motion Mr. Smith was appointed President pro tempore.

On motion the reading of the minutes of the last meeting was dispensed with, and they were approved as printed.

PRESENTATION OF PETITIONS AND COMMUNICATIONS.

Petition of J. Garrick, attorney for St. Peter's Catholic Church of Jersey City, requesting the Board to exempt from taxation certain lots on Grand and York streets used for church and school purposes. Received and referred to the Committee on Taxes and Concurrent Resolutions.

Communication from John P. Daly, in reference to the position of clerk to the chief engineer, Board of Public Works. Received and referred to the Board of Public Works.

PRESENTATION OF CLAIMS.

Claim of Charles Scott for carpenter work, of $47 52. Received and referred to Committee on Printing, Stationery and Supplies

Claim of John Scanlan, of $45, for delivering tax notices, 6th district. Received and referred to Committee on Salaries and Claims.

OFFICIAL COMMUNICATIONS.

The City Treasurer reported that there was a balance in the National Banks to the credit of the city of $82,393 64, at the close of business August 15th, 1877.

The City Comptroller reported the following receipts of the city treasury, Aug. 9 to 14, both days included:

General tax total	$3,161 02
Assessment account, total	92 52
Water account, total	3,972 87
Sinking fund, 1873, total	1,197 79
" " 1876, "	281 40

Both reports were received and ordered filed.

The City Comptroller reported a communication as received from the Board of Directors of Education, notifying him of a transfer of $100 to account of Committee on Books, Stationery and Music from account of Committee on Plans of New Building. Received and referred to Committee on Finance.

Requisition from John E. Scott, City Clerk, for a warrant book. Received and referred to Committee on Stationery and Supplies with power.

Opinion of the Corporation Counsel on communication from Job H Lippincott, Attorney of County Collector, in regard to taxes due from the city.

Jersey City, August 15th, 1877.

To the Honorable the Board of Finance and Taxation of Jersey City:

Gentlemen:—The only State and County taxes that Jersey City has collected and not paid over are as follows:

Greenville taxes		$6,500 20
Jersey City taxes		
Taxes, 1875	$21,118 28	
Taxes, 1876	66,453 28	
	$87,571 56	
Less over payment in 1874	22,409 50	$65,162 06
		$71,662 26

This statement is given to me officially by the City Collector and is undoubtedly accurate.

This amount of $71.662 26 should be paid immediately to the City Collector.

The question of the right of the city to the credit of $22,409 50 is not free from doubt, but it is proper for the city to claim it and test the question. Respectfully submitted,

LEON ABRETT,
Corporation Counsel of J. C.

The report was received and referred with the subject matter to the Committee on Finance.

Concurrent resolution from the Board of Public Works, ordering paid certain claims. Received and referred to the Committee on Taxes and Concurrent Resolutions.

REPORTS OF STANDING COMMITTEES.

The Committee on Taxes and Concurrent Resolutions reported on concurrent resolutions from the Board of Public Works recommending the adoption of the following resolutions:

Resolved, That the following resolution, adopted by the Board of Public Works, August 7th, 1877, to wit:

Resolved, That $1.25 be paid to Jersey City Gas Light Company, for gas consumed at stable; $27 to D. Hodgeman & Co., for rubber boots; $65.65 to A. J. Rapp, for feed for street department horses; $93 to Wm Atcheson for cinders; $20 to John Quinn for powder, &c; $15.60 to Henry O'Neill for flagging at Belleville, $181.46 to Patrick W. Manley for miscellaneous carting; $114 to H. R. Worthington, for water meter; $20.50 to J. C. Gas Light Co. for gas consumed in office; $40 to Harwedell & Co. for repairing safe in the office; $57.34 to Evening Journal Association for binding manuals; $8.35 to Michael Campbell for expenses on attachment; be and is hereby concurred in by the Board of Finance and Taxation.

Resolved, That the following resolution adopted by the Board of Public Works July 31st, 1877, to wit:

Resolved, That by and with the concurrence of the Board of Finance and Taxation the contract for removing refuse material from sewers in Jersey City, be and is hereby awarded to Puster & Luck, at the price named in their proposal, viz: ($1.00), one dollar per load of (40) forty cubic feet, that being the lowest bid received, and that the Corporation Attorney be and is hereby directed to prepare and have executed the proper contract for the same, be and is hereby concurred in by the Board of Finance and Taxation.

Resolved, That the following resolution adopted by the Board of Public Works July 31st, 1877, to wit:

Resolved, That $15 48 be paid to C. C. Westervelt for feed for street department horses; $51 to T. J. Thomas for manhole and receiving basin covers; $103.50 to Patrick Reilly for excavating rock in Hancock avenue; $75 to George Heck for inspector on Webster avenue sewer; $57 to Patrick Long for inspector on Hancock avenue sewer; $81 to Michael C. Manning for inspector on Sipp and Bergen avenue sewer; $7.80 to Henry Gunther for blacksmith work at pipe yard; $163.50 to Sheeran & Lehaine for wagon work; $8.80 to John Maloney for setting metre; $30.98 to Maxwell Bros. for feed for pipe yard horses; $45.55 to N. C. McCormick for set of harness and repairing; $384 to William Stevens, for hydrants; $141 50 to J. F. McCoy, for pig lead; $275 75 to National Meter Co., for meters; $4 to the Argus, for circulars; $3 70 to James M. Savage, for plumbing work at school No. 8; $6 60 to W. H. Ewald & Bro., for stationery for office; $36 to Jersey City Herald, for corporation advertising; $150 50 to Evening Journal Association, for corporation advertising; $26 80 to the Argus, for corporation advertising; $25 50 to John Kennard, for stationery for office; $32 71 to C. W. Potter, for repairing Morgan street dock; $57 59 to Daniel Buckley, for lumber for Morgan street dock, be and is hereby concurred in by the Board of Finance and Taxation.

The President pro tem. having called for the ayes and nays on each of the above resolutions, the reports were received and the resolutions adopted unanimously.

The Committee on Salaries and Claims reported on claims of John P. Volhardt and John Scanlan, recommending the adoption of the following resolutions:

Resolved, That the sum of $35 be paid to John P. Volhardt for delivering thirty-five hundred tax notices per order of Martin Logan, Assessor of the Fourth District, Jersey City.

Resolved, That the sum of $45 be paid to John Scanlan for delivering forty-five hundred tax notices per order of Jas. G. Clarke, Assessor of the Sixth District, Jersey City.

The President pro tem. having called for the

ayes and nays on each of the above resolutions the reports were received and the resolutions adopted unanimously.

MISCELLANEOUS BUSINESS.

By Mr. Pattberg:

Resolved, That a warrant be drawn upon the City Treasurer in favor of E. W. Kingsland, County Collector, for the sum of fifteen thousand dollars on account of county tax for the year 1876.

The President pro tem. having called for the ayes and nays on the above resolution, it was adopted unanimously.

By Mr. Sweeney:

Resolved, That when this Board adjourns it will adjourn to meet on Thursday evening, August 30th, 1877, at half-past seven o'clock, P. M.

On motion of Mr. Sweeney the Board adjourned.

JOHN T. VAN CLEEF, Clerk.

Regular meeting of the Board of Finance and Taxation, held in the City Hall. Thursday, August 30th, 1877, at 7:30 o'clock P. M.

Present—President Drohan, Messrs. Pattberg, Smith and Sweenev.

Absent—Mr. Beach.

On motion of Mr. Smith the reading of the minutes of the last regular meeting was dispensed with, and they were approved as printed.

PRESENTATION OF PETITIONS AND COMMUNICATIONS.

Petition of P. J. Condon to have exchanged Ravine road sewer certificates No. 40 and 43, for the value of $1,480 for a Jersey City bond. Received and referred to the Committee on Finance,

Petition of O. T. W. McDonald to have refunded money paid in error on water rents of 1876. Received and referred to the Committee on Taxes and Concurrent resolutions.

Petition of Bahl Kellers, in regard to payment of assessments. Received and referred to the Committee on Taxes and Concurrent Resolutions.

Petition of J. V. B. Vreeland in regard to assessments received and referred to the Committee on Taxes and Concurrent Resolutions.

Petition of Wm. R. Mitchell to have refunded money paid in error. Received and referred to the Committee on Taxes and Concurrent Resolutions.

PRESENTATION OF CLAIMS.

Claim of Samuel McBurney of $100 for salary as expert in examining the books and accounts of J. V. B. Vreeland, late Water Registrar, month of August, received and referred to the Committee on Salaries and Claims.

Claim of Charles S. Clark of $20.24 for stationery; claim of the Argus of $24.50 for printing; claim of the New Jersey Freie Presse of $13.20 for publishing tax notices. All the above claims were received and referred to the Committee on Printing, Stationery and Supplies.

OFFICIAL COMMUNICATIONS.

The Corporation Attorney reported on official bond of Simeon M. Ayres as Fire Commissioner in the sum of $15,000, approving the same as drawn in legal form. Received and referred to the Committee on Finance.

The City Treasurer reported the following balances in the National Banks at the close of business this day: Total $113,057 74.

The City Comptroller reported the following receipts of the City Treasurer August 23 to 29th, both days included:

General tax account	$8,119 68
Assessment account	1,523 95
Water account	4,532 64
Sinking fund, 1873	778 45
Sinking fund, 1877	933 95

Both were received and ordered filed.

The City Collector presented the salary list for his office. Received and referred to the Committee on Salaries and Claims.

Resolution from the Board of Aldermen requesting this Board to make some provision whereby the claims incurred for furnishing and providing for the District Courts may be paid out of the appropriation fixed by said Board for said purposes Received and referred to the Corporation Counsel.

Resolution from the Board of Aldermen notifying this Board that the resolutions adopted April 3d, 1877, wherein and whereby the City Collector was authorized to charge interest at the rate of seven per cent. upon all taxes paid on or before June 1, 1877, was re-enacted and continued in full force to and including October 31, 1877. Received and ordered filed,

Concurrent resolution from the Board of Public Works, requesting this Board to consolidate the accounts of repairing, cleaning and reconstruction of streets and sewers into one account, under the head of repairing and cleaning streets and sewers for fiscal year beginning December 1, 1877. Received and referred to the Corporation Counsel.

Eight concurrent resolutions from the Board of Public Works received and referred to the Committee on Taxes and Concurrent Resolutions.

The Board here took a recess of ten minutes.

On reassembling the President called for reports of standing committees as the next order of business.

REPORTS OF STANDING COMMITTEES.

The Committee on Finance reported on communication from the City Comptroller, received from the Board of Directors of Education, notifying the Comptroller that a transfer had been made by said Board of $100 from account of Committee on Plans of New Buildings to the account of the Committee on Books, Stationery and Music.

The committee recommended that the matter be referred to the Corporation Counsel for his opinion.

The same committee reported the official bond of Simeon M. Ayres, as Fire Commissioner in the sum of $15,000, recommending that the same be approved by this Board, placed on file and copied in the bond book.

On motion both of the above reports were received and the recommendations adopted.

The same committee reported on petition of P. J. Condon recommending the adoption of the following resolution:

Resolved, That a bond be issued by the Corporation of Jersey City in favor of Patrick J. Condon, in the place and stead of two improvement certificates issued by the Ravine Road Sewer Commissioners numbered 46 and 43 said bond to be of the same denomination with said improvement certificates, viz. $1,480 to be due and payable in two years from the date of said improvement certificate number 43 and to bear the same date said bond is issued under the provisions of an act entitled "supplement to an act entitled an act to provide for the continuation of the Ravine Road Sewer in the City of Jersey City, and City of Hoboken. Approved March 9th, 1877, said bond to bear interest at seven per centum per annum, and upon the delivery of said bond the said improvement certificate shall be delivered to the City Comptroller to be cancelled.

The President having called for the ayes and nays, on the above resolution, the report was received and the resolution adopted unanimously.

The same Committee reported on opinion of Corporation Counsel on the matter contained in communication from Attorney for the County Collector recommending that the same be placed on file.

On motion the report of the Committee was received and the recommendation adopted.

The Committee on Taxes and Concurrent resolutions reported on concurrent resolutions from the Board of Public Works recommending the adoption of the following resolutions:

Resolved, That the following resolution adopted by the Board of Public Works, August 14. 1877, to wit:

Resolved, That $292.32 be paid to W. H. Waite for feed for Street Department Horses; $30.73; to Claus Prigge, for feed for Street Department Horses; $38.80 to John A. Ville, for repairing harness, Street Department; $12 to John T. McGimpsey for posting bills; $22 95 to Martin Rischert for repairing manholes: $4.75 to Tebenhaff Bros. for wheelbarrows; $125.24 to C. Brune for blacksmith work; $93 to Michael Muller for repairing sewer basins, &c.; $16 80 to John Condin for feed for horses at Belleville; $170.17 to Bailey, Crane & Webster for lumber; $28 to Robert B. Coar for travelling expenses of pipe layers and laborers to and from Belleville; $24.45 to Collins Allen for sundries at stable at Belleville; $141.31 to J. F. McCoy for pig lead; $23.54 to D. C. Farley for sundries at Belleville; $25 to Manufacturing Insurance Co. of Newark, for insurance on public dock; $25 to the State Insurance Co. for insurance on public docks; $25 to Hudson Insurance Co. for insurance on public dock; $42.65 to McAvoy Bros. for stationery for water department; $130.50 to A. J. Dittmar for carpenter work and materials in office. Be and is hereby concurred in by the Board of Finance and Taxation.

Resolved, That the following resolution adopted by the Board of Public Works, August 21st, 1877, to wit:

Resolved, That by and with the concurrence of the Board of Finance and Taxation, the contract for furnishing and delivering three Lancashire boilers in accordance with the plans

and specifications in the office of the Chief Engineer, be and is hereby awarded to Burnett & Leonard, they being the lowest bidders for the same, and that the Corporation Attorney be and is hereby directed to prepare and have executed the proper contract for the same, be and is hereby concurred in by the Board of Finance and Taxation.

Resolved, That the following resolution adopted by the Board of Public Works, August 21st, 1877, to wit:

Resolved, That by and with the concurrence of the Board of Finance and Taxation, the Committee on Extensions and Distributions be and are hereby authorized to advertise for proposals for excavating water pipe trenches for one year, be and is hereby concurred in by the Board of Finance and Taxation.

Resolved, That the following resolution adopted by the Board of Public Works August 21st. 1877, to wit:

Resolved, That by and with the concurrence of the Board of Finance and Taxation the contract for the improvement of Concord street, from the point that is now paved to the southerly line of St. Pauls avenue as awarded to F. G. Knapp & Co., be and is hereby assigned to Michael Shannon upon his executing the required bond for said contract be and is hereby concurred in by the Board of Finance and Taxation.

Resolved, That the following resolution adopted by the Board of Public Works August 21st, 1877, to wit:

Whereas, This Board has heard all parties that have appeared relative to the construction of a sewer in Sherman avenue, from about 30 feet south of Hutton street, running through Sherman avenue to and connecting with the sewer already constructed in Franklyn street with all necessary receiving basins, &c., and

Whereas, No objections were received, alleged or known against the same. Therefore

Resolved, That by and with the concurrence of the Board of Finance and Taxation said improvement be proceeded with, and that the Commissioners of Assessments, with the aid and assistance of the bureau of survey, make and report to this Board an estimate of the quality and kind of excavation and filling and the amount of work to be done and materials to be furnished for the making and completing of said improvement, and that upon the filing of said report the clerk of this Board shall advertise in the manner and time provided by law for proposals for doing such work and furnishing such materials, be and is hereby concurred in by the Board of Finance and Taxation.

The President having called for the ayes and nays on each of the above resolutions, the reports were received and the resolutions adopted unanimously.

The same committee reported on concurrent resolutions from the Board of Public Works on claim of Henry O'Neill, recommending the adoption of the following resolution:

Resolved, That the following resolution adopted by the Board of Public Works, August 14th, 1877, to wit.:

Resolved, That $94 38 be paid to H. O'Neill for mason work at Belleville, be and is hereby nonconcurred in by the Board of Finance and Taxation, for the reason that $3 50 per day for mason and $2.25 for laborer is more than should be charged.

On claim of Henry O'Neill, recommending the adoption of the following resolution:

Resolved, That the following resolution adopted by the Board of Public Works August 13th, 1877, to wit:

Resolved, That $162.50 be paid to H. O'Neill for mason work at Belleville and is hereby nonconcurred in by the Board of Finance and Taxation, for the reason that the charge of $3.50 per day for mason work is excessive

On claim of John Doyle, recommending the adoption of the following resolution:

Resolved, That the following resolution adopted by the Board of Public Works August 14th, 1877, to wit:

Resolved, That $119.25 be paid to John Doyle for horseshoeing, be and is hereby non concurred in by the Board of Finance and Taxation, for the reason that $2.25 per set for shoes is excessive.

On claim of Jacob Ringle, recommending the adoption of the following resolution:

Resolved, That the following resolution, adopted by the Board of Public Works August 14, 1877, to wit;

Resolved, That $110 be paid to Jacob Ringle for sundries for street department be nonconcurred in by the Board of Finance and Taxation, for the reasons that the price of $7 for rubber boots and $1.25 for oak pails and many of the other items in said claims are from ten to twenty-five per cent. too high.

On motion the reports were received and each of the above resolutions adopted unanimously.

The same committee reported on resolution from the Board of Public Works, requesting the Board of Finance and Taxation to reconsider their action in appropriating the sum of $5,000 for the Committee on Public Buildings and Grounds and allow the said Committee the amount asked for adverse to granting said request for the reason that the Board of Public Works are paying insurance as follows: on Water Works at Belleville and building connected therewith $190,800 premium paid $1,-994.44. On school houses, $271,000, premium paid, $1,509.20. On station houses, hospital stable, public dock, etc., amount insured $59,-166.65; premium paid, $357.00. Total amount of insurance $520;966.60; total amount of premium about $4,400. Part of the premium paid as above is for three years policies The amount of premium for insurance for water works of $1.-194.44 is not charged to the appropriation, but to the water works, which would leave to be expended for premiums not over the sum of $2,500 to be paid out of the appropriation.

On motion the report was received and the recommendation adopted unanimously.

The same committee reported on concurrent resolution from the Board of Public Works in regard to the improvement of Wayne street, from Colgate to Prior streets, that they find on Wayne street, between Brunswick and Charles streets (a distance of four blocks) three separate and distinct grades, viz: between Gilbert and Merseles streets, a legal grade adopted by ordinance Feb. 21st, 1871; between Merseles and Prior streets a water commissioner's grade approved Oct. 1869, and between Prior and Charles [now called Fremont] street, a legal grade confirmed April 21st, 1874. Therefore your committee have reason to believe that if the improvement should be made as contemplated without a uniform grade, the cost of the same would be thrown on the city and the city might be liable for heavy damages to the property owners, and recommend the adoption of the following resolution:

Resolved, That the Board of Finance and Taxation do not concur in the resolution adopted by the Board of Public Works July 31st, 1877, in regard to the improvement of Wayne street from Colgate street to Prior street, for the reason that if the improvement should be made as contemplated, without a uniform grade, the cost of the same would be thrown on the city, and the city might be liable for damages to the property owners.

The President having called for the ayes and nays the report was received and the recommendation adopted unanimously.

The same committee reported on petition of M. Wendling for return of money paid in error on water rent of 1877-78, recommending the adoption of the following resolution:

Resolved, That a warrant be drawn on the City Treasurer in favor of M. Wending for the sum of $10, to refund to him said amount, it having been paid by him in error to the Water Registrar on water rents for 1877-78, on lot 46, block 750, as by the certificate of the Water Registrar will more fully appear.

The President having called for the ayes and nays, the report was received and the resolution adopted unanimously.

The Committee on Salaries and Claims reported the salary list and recommended the adoption of the following resolution:

Resolved, That warrants be ordered drawn for the payment of salaries for the month of August, 1877, when due, viz: Charles Siedler, Mayor, $166.66; Thomas Earle, City Treasurer, $250; Samuel C. Nelson, City Comptroller, $250; Leon Abbett, Corporation Counsel, $416 66; Henry Traphagen, Corporation Attorney, $291.66;

William Stevens, Clerk to Comptroller, $100; Isaac Morrow, clerk to Treasurer, $100; John T. Van Cleef, clerk to Board of Finance and Taxation, $100; Andrew D. Whyte, Assistant Collector, $125; James T. Grady, clerk to Collector, $80; S. D. Dickinson, clerk to Collector, $80; John Creech, clerk to Collector, $80; D. T. Jeffries, clerk to Collector, $80; Walter Kissam, clerk to Collector, $80; Seneca Barker, clerk to Collector, $80; Luis Smith, clerk to Collector, $80; John T. M. Kayler, clerk to Collector, $80; James S. Browning, messenger, $50; Fred. Wolbert, clerk to Police Court, $75; Thos. K. Halsted, clerk to City Clerk, $100; N. E. Feury, clerk to City Clerk, $83.33; A. L. Sears, clerk to City Clerk, $83.33; Edward S. Smith, Assessor 1st district, $125; Dennis McLaughlin, Assessor 2d district, $125; Hugh Dugan, Assessor 3d district, $125; Martin Logan, Assessor 4th district, $125; J. M. Park, Assessor 5th district, $125; J. C. Clarke, Assessor 6th district, $125; The Argus, printing minutes, $250; The Journal, printing minutes, $250; Ann Norton, cleaning rooms, City Hall, $36; Bridget Parker, cleaning rooms, City Hall, $36.

The President having called for the ayes and nays the report of the Committee was received and the resolution adopted unanimously.

The Committee on Printing, Stationery and Supplies reported on claim of Edmund I. Koch, editor of the New Jersey Freie Press, recommending that the same be referred back to him in as much as the items mentioned in said bill are not chargeable to this Board but belong to Board of Aldermen and Board of Public Works.

The President having called for the ayes and nays the report of the Committee was received and recommendation adopted unanimously.

MISCELLANEOUS BUSINESS.

By Mr. Sweeney and carried: Resolved, That when this Board adjourn it be to meet on Thursday, September 13th, 1877, at 7:30 o'clock p. m.

By Mr. Pattberg: Resolved, That a warrant be ordered drawn upon the City Treasurer in favor of E. W. Kingsland, County Collector, for the sum of fifty thousand dollars on account of county tax for 1876.

By Mr. Pattberg: Resolved, That the Committee on Finance be and is hereby authorized to borrow from the Commissioners of the Sinking Fund the sum of twenty thousand dollars in anticipation of the collection of taxes and assessments, to be taken from the account of 1876, and that a bond be issued by the Mayor and City Clerk under the corporate seal of the city in favor such commissioners, payable on demand, with interest at the rate of seven per centum per annum.

By Mr. Pattberg:

Resolved, That the Committee on Finance be and are hereby authorized to borrow from the Commissioners of the Sinking Fund the sum of twenty thousand dollars in anticipation of the collection of taxes and assessments to be taken from the amount of 1873, and that a bond be issued by the Mayor and City Clerk under the corporate seal of the city, in favor of such Commissioners payable on demand with interest payable at the rate of seven per cent per annum.

By Mr. Pattberg:

Resolved, That warrants be ordered drawn upon the City Treasurer in favor of that officer as follows to be deposited in the Hudson County National Bank to the credit of interest account for September, 1877:

On general account	$5,719 00
On assessment account	1,592 50
On water account	17,500 00

By Mr. Pattberg:

Resolved, That the Clerk of this Board be and is hereby directed to notify the several Assessors of Jersey City, of the amount required to be raised by taxation to carry on the city government after deducting the amount to be received from the State for school purposes.

The President having called for the ayes and nays on the above resolutions, they were adopted unanimously.

On motion of Mr. Smith, the Board adjourned.

JOHN T. VAN CLEEF, Clerk.

Regular meeting of the Board of Finance and Taxation, held in the City Hall, Thursday, September 13th, 1877, at 7:30 o'clock P. M.

Present—Messrs. Pattberg, Smith and Sweeney.

Absent—President Drohan and Mr. Beach.

On motion Mr. Smith was elected President pro tem.

The reading of the minutes of the last regular meeting, held August 30th, 1877, was dispensed with, and they were approved as printed.

PRESENTATION OF PETITIONS AND COMMUNICATIONS.

Petition of P. J. Condon to have exchanged Ravine Road Sewer certificate No. 50 for the value of $2,162 for a Jersey City bond. Received and referred to the Committee on Finance.

Petition of J S. Porter to have refunded money paid in error on water rents. Received and referred to the Committee on Taxes and Concurrent Resolutions.

Communication from E. L. Fancher, attorney for Mary A. Gordon, requesting payment of interest on registered bond No. 460. Received and referred to the Corporation Counsel.

Petition of W. H. Wood to have money refunded paid on assessment. Received and referred to the Corporation Counsel.

PRESENTATION OF CLAIMS.

Claim of Edward Dugan of $23 for delivering 2,300 tax notices, 3d district, per order of Hugh Dugan, Assessor; claim of T. J. Carroll of $40 for delivering 4,000 tax notices, 2d district, per order of Dennis McLaughlin, Assessor. Both claims were received and referred to the Committee on Salaries and Claims.

Claim of Charles Clarke, Jr., of $15.80 for stationery furnished Board of Finance and Taxation; claim of The Argus of $42 for printing manuals, pages 25 to 49; claim of The Argus of $60 for printing thirty copies law cases for the Commissioners. All of the above claims were received and referred to the Committee on Printing, Stationery and Supplies.

OFFICIAL COMMUNICATIONS.

Frederick C. Wolbert, Clerk of the First District Police Court, reported that he had received fines for the month of August, 1877, amounting to $744 79, which he paid over to the City Treasurer. Received and ordered filed.

Resolution from the Board of Police Commissioners requesting transfer of $585 40 from Committee on Elections to Committee on Fuel, Repairs and Stationery; also the sum of $250 from Police Justices' account to the credit of Committee on Fuel, Repairs and Stationery. Received and referred to the Committee on Finance.

The City Treasurer reported the following balances in the national banks at the close of business this day:

Balance credit tax account " Assessment account " Water account	$78,983 77
Sinking fund, account, 1873	
Sinking fund, account, 1876	

The City Comptroller reported the following receipts of the City Treasury Aug. 30 to Sept. 5, both days included:

General tax account total	$12,396 40
Assessment account, total	316 40
Water account	5,588 82
Sinking fund, 1873, account	237 46
" " 1876, "	926 76

The City Comptroller reported the following receipts of the City Treasury, Sept. 6th to 12th, both days included:

General tax account, total	$3,357 61
Assessment account	426 99
Water account	5,064 74
Sinking fund, 1873	702 55
Sinking fund, 1876	418 71

Both received and ordered filed.

Resolution from the Board of Directors of Education requesting transfer of $674 10 from the account of Printing and Blanks to the account of Census for the present fiscal year. Received and referred to the Committee on Finance.

OPINION OF CORPORATION COUNSEL.

Jersey City, Sept. 11th, 1877.

To the Hon. the Board of Finance and Taxation of Jersey City:

Gentlemen:—In reference to the resolution of the Board of Public Works asking your Board to consolidate certain accounts for fiscal year beginning Dec. 1st, 1877, my opinion is that as the fiscal year has not commenced the action requested would be premature. When the first of December has arrived your Board can transfer money from one account to the other in any proper case presented.

Respectfully submitted,

LEON ABBETT,
Corporation Counsel.

Received and ordered filed.

Concurrent resolution from the Board of Public Works awarding contract for the improvement of Highland avenue, from Bergen to West Side avenues to Myles Tierney.

Concurrent resolution from the Board of Public Works requesting transfer of $300 from the appropriation from the Commissioners and officers salaries to the Committee on Printing and Stationery.

Concurrent resolution from the Board of Public Works awarding contract for construction of a sewer in Ogden avenue to Patrick Coogan.

Concurrent resolution from the Board of Public Works ordering paid certain claims.

Concurrent resolution from the Board of Public Works in reference to appropriations needed for three months ending December 1st, 1877.

Concurrent Resolution from the Board of Public Works relative to the construction of a sewer in Claremont avenue.

Concurrent resolution from the Board of Public Works relative to advertising for cast iron pipe.

Concurrent resolution ordering paid certain claims.

All the above concurrent resolutions were received and referred to the Committee on Taxes and Concurrent Resolutions.

REPORTS OF STANDING COMMITTEES.

The Committee on Finance reported on Resolutions from the Board of Police Commissioners requesting transfers recommending the adoption of the following resolutions:

Resolved, that the sum $585.40 be transferred from the appropriation of the Committee on Elections to the appropriation of the Committee on Fuel, Repairs and Stationery of the Board of Police Commissioners.

Resolved, That the sum of $250 be transferred from the Police Justices account to the Committee on Fuel, Repairs and Stationery of the Board of Police Commissioners.

The same Committee reported on resolution from the Board of Directors of Education, requesting transfer recommending the adoption of the following resolution:

Resolved, That the sum of $674.10 be transferred from the account of Printing and Blanks to the account of Census of the Board of Directors of Education for the present fiscal year.

The same Committee reported on petition of P. J. Condon, requesting exchange of a Ravine Road Sewer certificate for a Jersey City bond, recommending the adoption of the following resolution:

Resolved, That a bond be issued by the Corporation of Jersey City to Patrick J. Condon in the place and stead of an improvement certificate issued by the Ravine Road Sewer Commissioners numbered 50, said bond to be of the same denomination with said improvement certificate, viz: $2,162, to be due and payable in two years from its date, and to be dated the same as said improvement certificate and to bear interest at the rate of seven per centum per annum, said bond to be issued under the provisions of an act entitled "Supplement to an act entitled, an act to provide for the continuation of the Ravine Road Sewer in the city of Jersey City and city of Hoboken," approved March 9th, 1877, and upon the delivery of said bond the said improvement certificate shall be delivered to the City Comptroller to be cancelled.

The President pro tem. having called for the ayes and nays on all of the above resolutions, the reports were received and resolutions were adopted unanimously.

The Committee on Taxes and Concurrent Resolutions reported on petition of St. Peter's Catholic Church to have cancelled taxes of 1873 on its property, the lots having been used for church purposes, recommending the adoption of the following resolution:

Resolved, That the City Collector be instructed to cancel from his books the taxes levied for the year 1873 against the following lots, pieces or parcels of land, viz: parts of lots 8 and 82 Grand street, $94.50; lot 95 York street, $162; lot 93 York street,, $162; lot 91 York street, $94.50; lot 89 York street, $67.50; lot 87 York street, $67.50; lot 85 York street, $67 50; all of which said lots, pieces or parcels of land in the year 1873 were owned by the St. Peters Catholic Church, and under the laws were not subject to taxation.

The same committee reported on petition of J. V. B. Vreeland, requesting that assessment be reduced on account of clerical error, recommending that the City Collector be requested to make the necessary correction.

The same committee reported on concurrent resolutions from the Board of Public Works, recommending the adoption of the following resolutions:

Resolved, That the following resolution adopted by the Board of Public Works August 21st, 1877, to wit:

Resolved, That $17.22 be paid to D. C. Farley for oil and sundries at Belleville; $52 64 to H. R. Worthington for work and material at Belleville: $14.50 to Henry Steinbruck for carting at Belleville; $247.02 to John Headden, jr., for carting and trimming coal at Belleville; $160 93 to Hewes & Phillips, for machinery supplies; $424 27 to Hewes & Phillips, for labor supply at Belleville; $56 39 to B. F. Woolsey & Co., for oil and tallow at Belleville $11 50; to N. Y. Belting Co., rubber rings at Belleville; $43 20 to Joseph F. McCoy, for oil at Belleville; $104 93 to Steele & Condit, for valve weights at Belleville; $2 to Steele & Condict, for labor on pump; $22 20 to Jas. Rafter, for sundries at pipe yard; $14 77 to Dodge, Meigs & Co., for spruce plank; $57 28 to Steele & Condict, for syphon bands, &c.; $79 46 to Steele & Condict, for sundries at pipe yard; $108 48 to Stephen Gleason, for repairs to truck; $9 05 to B. F. Woolsey & Co., for packing, &c.; $27 73 to Brady & Fitzsimmons, for feed for pipe yard horses; $30 92 to Maxwell Bros., for feed for pipe yard horses, be and is hereby concurred in by the Board of Finance and Taxation.

Resolved, That the following resolution adopted by the Board of Public Works, Aug. 21, 1877, to wit:

Resolved, That by and with the concurrence of the Board of Finance and Taxation the sum of $906 92, with legal interest thereon from July 20th, 1808, to the date of payment, be and the same is hereby tendered to Aneas Fitzpatrick, the same being for full compensation for land taken and damages sustained by the opening of Jackson avenue in the former city of Bergen, in accordance with the report of Levi W. Post, Chief Engineer, stating that said amount was awarded to the owner of said land taken, be and is hereby concurred in by the Board of Finance and Taxation.

Resolved, That the following resolution adopted by the Board of Public Works August 21, 1877, to wit:

Resolved, That $301 60 be paid to Daniel Buckley for repairing Morgan street dock, be and is hereby non-concurred in by the Board of Finance and Taxation, for the reason that $3 per day for carpenter work is excessive.

Resolved, That the following resolution adopted by the Board of Public Works August 28, 1877, to wit:

Resolved, That the Board of Finance and Taxation be and are hereby requested to transfer the sum of $3,000 from the appropriation for the Reconstruction of Streets and Sewers to the appropriation for the Committee on Streets and Sewers of this Board for the purpose of repairing the Nicholson pavement on Jersey avenue, Grand and Eighth streets, be and the same is hereby complied with by the Board of Finance and Taxation.

Resolved, That the following resolution, adopted by the Board of Public Works August 28th, 1877, to wit:

Resolved, That $20 80 be paid to Jas. Rafter for sundries to repair horse trough; $10 11 to E. J. Dodd for roofing staole in pipe yard; $6 75 to Jas R. Whyte for wood; $70 89 to John Killene for blacksmith work, $30 to James Tumuity for use of truck; $154 48 to J. F. McCoy for pig lead and shovels; $907 to Patrick Neary for excavating rock; $34 86 to John Pringle for plumbing work on horse trough; $97 15 to Puster & Luck for removing sewer refuse; $81 55 to C. J. Winants for sand for Pavonia avenue; $76 78 to Washburne & Bro. for cement, &c., $20 10 to C. A. Woolsey for shovels, &c.; $5 50 to C. H. Reinemann for hardware; $9 13 to B. F. Woolsey & Co. for rope and nails; $60 to the Akron Sewer Pipe Association for pipe; $51 70 to Muldoon & Harrison for repairs to carts; $18 to John Lyons for sharpening tools; $116 55 to Vanderbeek & Sons for brick and cement at Belleville; $100 to J. V. B. Vreeland for services in water department from June 1st to 18th, be and is hereby concurred in by the Board of Finance and Taxation.

Resolved, That the following resolution adopted by the Board of Public Works, Sept. 11th, 1877, to wit:

Resolved, That the Board of Finanee and Taxation are hereby reqaested to transfer from the appropriation for Commissioners and officer salaries to Committee on Printing and Stationery, the sum of three hundred ($300) dollars, be and is hereby concurred in by the Board of Finance and Taxation.

Resolved, That by and with the concurrence of the Board of Finance and Taxation, the Committee on Extensions and Distributions be and are hereby authorized to advertise for 1,000 lengths of 6-inch and 400 lengths of 8-inch cast iron pipe, be and is hereby concurred in by the Board of Finance and Taxation.

Resolved, That the following resolution, adopted by the Board of Public Works September 11th, 1877, to wit:

Whereas, This Board has met to hear all parties that might have appeared relative to the preliminary sketch showing what property will probably be assessed in accordance with the requirements of the city charter, for the improvement of Highland avenue, from Bergen to West Side avenues; and

Whereas, No objections were presented, alleged or known against the same; therefore,

Resolved, That by and with the concurrence of the Board of Finance and Taxation, the said contract be and is hereby awarded to Myles Tierney, he being the lowest bidder for the same, and that the Corporation Attorney be and is hereby directed to prepare and have executed the proper contract for the same, be and is hereby concurred in by the Board of Finance and Taxation.

Resolved, That the following resolution adopted by the Board of Public Works, Sept. 11th, 1877, to wit:

Whereas, This Board has met to hear all parties that might have appeared relative to the preliminary sketch showing what property will probably be assessed in accordance with the requirements of the city charter for the construction of a sewer in Ogden avenue, from a point about 25 feet south of Liberty street, and through Franklin to and connecting with Palisade avenue, and,

Whereas, Objections were received, but being deemed insufficient, therefore,

Resolved, That by and with the concurrence of the Board of Finance and Taxation the said contract be and is hereby awarded to Patrick Cogan, he being the lowest bidder for the same, and that the Corporation Attorney be and is hereby directed to prepare and have executed the proper contract for the same, be and and is hereby concurred in by the Board of Finance and Taxation.

The President protem having called for the ayes and nays on all of the above resolutions the reports were received and the resolutions adopted unanimously.

The same committee reported on petition of Bahl Kellers in regard to assessments, recommending that the same be referred to the Corporation Counsel.

The same Committee reported on petition of William R. Mitchell recommending that the same be referred to the Corporation Counsel. On motion the above reports were received and adopted.

The Committee on Salaries and Claims reported on claims of T. J. Carroll and Edward Dugan, recommending the adoption of the following resolutions.

Resolved, That the sum of $40 be paid to T. J. Carroll for delivering four thousand tax notices per order of Dennis McLaughlin, Assessor of 2nd District, of Jersey City.

Resolved, That the sum of $23 be paid to Edward Dugan for delivering twenty-three hundred tax notices per order of Hugh Dugan, Assessor of 3d District, Jersey City.

The President pro tem. having called for the ayes and nays on each of the above resolutions, the reports were received and the resolutions adopted unanimously.

The Committee on Printing, Stationery and Supplies reported on claim of the Argus, recommending the adoption of the following resolution.

Resolved, That the sum of $60 be paid the Argus for printing 30 copies of law cases for Commissioners.

The same Committee reported on claim of the Argus recommending the adoption of the following resolution.

Resolved, That the sum of $42 be paid to the Argus for printing manuals, pages 28 to 49.

The same Committee reported on claim of Charles S. Clarke, Jr., recommending the adoption of the following resolution:

Resolved, That the sum of $15 80 be paid to Charles S. Clarke, Jr., for stationery furnished office of Board of Finance and Taxation.

The same Committee reported on claim of Charles Scott, recommending the adoption of the following resolution:

Resolved, That the sum of $47.52 be paid to Charles Scott for carpenter work done at City Hall, June 2d to July 31st, 1877.

The same Committee reported on claim of Charles S. Clarke, Jr., recommending the adoption of the following resolution:

Resolved, That the sum of $20.24 be paid to Charles S Clarke, Jr. for stationery furnished Treasurer's office August 16th, 1877.

The same Committee reported on claim of The New Jersey Freie Press, recommending the adoption of the following resolution:

Resolved, That the sum of $13.20 be paid to Edmund I. Koch, editor of The New Jersey Freie Presse, for advertising tax notices August 29th, 1877.

The same committee reported on claim of The Argus, recommending the adoption of the following resolution:

Resolved, That the sum of $24 50 be paid to The Argus for printing for Treasurer's office.

The President pro tem. having called for the ayes and nays on all of the above resolutions, the reports were received and the resolutions adopted unanimously.

MISCELLANEOUS BUSINESS.

By Mr. Pattberg:

Resolved, That when this Board adjourn, it be to meet on Thursday, September 27, 1877, at 7:30 o'clock p. m.

The President pro tem. having called for the ayes and nays on the above resolution it was adopted unanimously.

On motion of Mr. Sweeney the Board then adjourned.

JOHN T. VAN CLEEF, Clerk.

Regular meeting of the Board of Finance and Taxation, held in the City Hall, Thursday, September 27th, 1877, at 7:30 o'clock P. M.

Present—All the members.

On motion of Mr. Smith the reading of the minutes of the last regular meeting, held Thursday, Sept. 13th, 1877, was dispensed with, and they were approved as printed.

PRESENTATION OF PETITIONS AND COMMUNICATIONS.

Petition of Daniel A. Moran for the exchange of one hundred Bergen Sewerage Improvement Bonds, of the denomination of $1,000, for ten Jersey City Registered Bonds, of the denomination of $10,000. Received and referred to the Committee on Finance.

Petition of Jacob Ringle, Mary Ernst, John Costigan, and others, protesting against the opening of Factory street. Received and referred to the Committee on Taxes and Concurrent Resolutions.

Petition of Louise M. Morrow for the return of money paid in error on account of taxes. Received and referred to the Committee on Taxes and Concurrent Resolutions.

Communication from Bennington F. Randolph, Judge of the First District Court of Jersey City, in regard to the appointment of John McGuigan as an attendant on said court. Received and referred to the Corporation Counsel.

Petition of Mills Edwards to have refunded $10 paid in error on water rents; petition of J. V. B. Vreeland to have taxes apportioned on his property on the Hackensack River; petition of Valentine Huber to have taxes corrected on property owned by him. All received and referred to the Committee on Taxes and Concurrent Resolutions.

Petition of Conrad A. Hotaling for the exchange of Ravine Road sewer improvement certificates for a Jersey City bond; petition of P. J. Condon for exchange of a Ravine Road sewer improvement certificate for a Jersey City bond. Both received and referred to the Committee on Finance.

PRESENTATION OF CLAIMS.

Claim of Wm. H. Tuttle of $20.50 for delivering 2,050 tax notices in the Fifth district, Jersey City; claim of Collins & Corbin of $92.88, for taxed costs in certioari cases; claim of T. J. Thomas of $30 for delivering tax notices in the First district, Jersey City; claim of Samuel McBurney of $100 for services as expert in examining the accounts of J. V. B Vreeland, late Water Registrar; claim of R. R. Ranken of $50 for services as expert in examining accounts of A. A. Covkendall, late Permit Clerk of the Board of Public Works, all received and referred to the Committee on Salaries and Claims.

Claim of the Peoples' Gas Light Company of $28 28 for gas furnished Engine House No. 11. Received and referred to the Committee on Finance.

Claim of the Jersey City Herald of $22 10 for corporation advertising. Received and referred to the Committee on Printing, Stationery and Supplies.

OFFICIAL COMMUNICATIONS.

The City Comptroller reported the following receipts of the City Treasury, Sept. 13th to 19th, 1877:

General tax account, total	$9,992 30
Assessment account	458 18
Water account	1,675 41
Sinking Fund account, 1873	260 89
Sinking Fund account, 1876	1,020 33

The City Comptroller reported the following receipts of the City Treasury from September 20th to the 26, 1877, both days included:

General tax account	$2,504 42
Assessment account	193 89
Water account	6,102 50
Sinking fund account, 1873	1,088 69
Sinking fund account, 1876	1,253 43

Both received and ordered filed.

The City Treasurer reported the following balances in the National Banks at the close of busines to this day:

Balance credit tax account	
" Assessment account	
" Water account	$84,463 27
Sinking fund, account, 1873	
Sinking fund, account, 1876	

Received and ordered filed.

Requisitions from the City Collector ane city Comptroller both received and referred to the Committee on Printing Stationery and Supplies with power.

OPINION OF CORPORATION COUNSEL.

Jersey City September 24, 1877.

To the Honorable the Board of Finance and Taxation:

Gentlemen—The question presented by the petition of Bahl Kellers is now before the Court of Errors and Appeals in a City case and I advise that action be deferred upon this petition until the descision of the Court of Errors and Appeals

Respectfully submitted,

LEON ABBETT, Corp. Counsel.

Received and ordered filed with the petition.

JERSEY CITY, Sept. 20th, 1877.

Honorable Board of Finance and Taxation of Jersey City:

Gentlemen—The transfer of $100 from the account of the Committee on plans of new building to the account of the Committee on Books, Stationery and Music, (for fiscal year ending Nov. 30th, 1877) asked for by the Board of Education may be made provided that it shall appear that there is more than sufficient to the credit of the account of plans of new building to meet and pay all claims that may be lawfully made thereon. Your board must pass a resolution making the transfer before the Comptroller will act.

Respectfully submitted,

LEON ABBETT, Corp. Counsel.

Received and referred to the Committee on Finance.

JERSEY CITY, Sept. 20th, 1877.

Hon. Board of Finance and Taxation of Jersey City:

Gentlemen—The resolutions of the Board of Aldermen requesting your Board to make some provision whereby the claims incurred for furnishing and providing for the District Courts may be paid out of the appropriations fixed by your Board for said purposes, has been referred to me for my opinion. This matter is not without difficulty, and I have had some hesitation in reaching my present conclusion, but I now advise you that you may borrow in anticipation of the collection of taxes a sum sufficient to pay the lawful obligation incurred by the Board of Aldermen in furnishing these courts and in paying the salaries of its officers. The amount thus borrowed must be paid when due out of the appropriation already made for the District Courts. This case is peculiar because the Legislature imposed upon Jersey City the expense of maintaining these courts when there was no appropriation in existence to pay these expenses. The Legislature had the power to do this, and there is nothing left for your Board since it has put this expense in the next tax levy, except to provide the means to pay this indebtedness.

Respectfully submitted,

LEON ABBETT, Corporation Counsel.

Received and referred to the Committee on Finance.

The Water Registrar reported that the following lists of water rents had been placed in his hand for collection, viz.:

Building rates for 1877 and '78	$210,955 89
Measured water due July 1st, 1877	11.103 98
" " " Aug 1st, 1877	21,436 93
" " " Sept. 1st, 1877	10,967 13

Received and ordered filed.

Richard R. Ranken reported that he had completed the examination of the books of A. A. Coykendall, late Permit Clerk of the Board of Public Works, and found the same correct. Received and ordered filed.

Two resolutions received from the Board of Directors of Education requesting transfer of $100 from the account of Plans of New Building to the credit of the account of Books, Stationery and Music; also the transfer of $300 from the account of Heating and Ventilating to the account of Furniture and Repairs. Referred to the Committee on Finance.

Resolution from the Board of Aldermen with a copy of an opinion from the Corporation Counsel, notifying this Board that the services

of John McGuigan and John Jelly, as marshals of the District Courts, had been dispensed with. Received and referred to the Committee on Finance.

Two concurrent resulutions from the Board of Public Works ordering paid certain claims. Concurrent resolution from the Board of Public Works awarding contract for excavating rock ior water pipe trenches to Rodey Keeshen. All received and referred to the Committee on Taxes and Concurrent Resolutions.

The President here asked permission to be excused for the remainder of the evening. Mr. Smith being called to the chair acted as President pro tem.

REPORTS OF STANDING COMMITTEES.

The Committee on Finance reported on petition of Daniel A. Moran, recommending the adoption of the following resolution:

Resolved, that ten bonds of the denomination of ten thousand dollars each be issued by the Mayor and City Clerk under the corporate seal of the city in the stead and place of one hundred bonds of the denomination of $1,000 each issued by the city of Jersey City, in the stead and place of a bond of the denomination of $100,000 issued by the former city of Bergen, which said one hundred bonds are called sewerage improvement bonds and are numbered one to one hundred inclusive, and held by Daniel A. Moran. Said ten bonds to be dated the date of the last payment of interest on said one hundred bonds, and to bear the same rate of interest and to be registered. Each of the ten bonds to bear on its face the same words as are now on the face of each one of the one hundred bonds suggested by the Corporation Counsel to wit: This bond is one of ten bonds issued by the Board of Finance and Taxation of Jersey City, the aggregate of the ten bonds being in lieu of one hundred bonds of $1,000 denomination dated January 1st 1877, which were issued in lieu of a bond of one hundred thousand dollars denominated on its face City of Bergen sewerage improvement bond which has been surrended together with the one hundred bonds to the Mayor and Aldermen of Jersey City, and cancelled, provided that before the ten bonds are printed, the petitioner shall first deposit with the Board of Finance and Taxation a sum sufficient to cover all expenses, the printing of said bonds to be under the direction of the Committee on Printing, Stationery and Supplies

The same Committee reported on petition of Conrad A. Hotaling recommending the adoption of the following resolution:

Resolved, That a bond be issued by the Mayor and City Clerk, under the corporate seal of the City to Conrad A. Hataling, in the place and stead of two improvement certificates, issued by the Ravine Road Sewer Commissioners numbered 57 and 64, said bond to be of the same denomination with said Improvement Certificates, viz: $1,280 to be dated September 27th, 1877, and payable in two years from its date to bear interest at the rate of seven per centum per annum, and before said bond is delivered the said improvement certificates shall be cancelled by the City Comptroller.

The same Committee reported on petition of Patrick J. Condon, recommending the adoption of the following resolution:

Resolved, That a bond be issued by the Mayor and City Clerk under the Corporate seal of the City to Patrick J. Condon, in the place of and stead of an improvement certificate issued by the Ravine Road Sewer Commissioners numbered 41, said bond to be of the same denomination of with said improvement certificate, viz; $1,547.90, to be dated the same as said improvement certificate, and to be payable in two years from its date, to bear interest at the rate of seven per centum per annum, and before said bond is delivered the said improvement certificates shall be cancelled by the City Comptroller.

The President pro tem having called for the ayes and nays on each of the above resolutions, the reports were received and the resolutions adopted unanimously.

The Committee on Taxes and Concurrent Resolutions reported recommending the adoption of the following resolutions:

Resolved, That the following resolution adopted by the Board of Public Works September 11th, 1877, to wit:

Resolved, That $65.77 be paid to A. J. Rapp for feed for Street Department horses; $11.75 to Wm. Bennett for repairing harness; $199.69 to W. Waite for feed for Street Department horses; $42.85 to C. J. Winants for gravel; $59 20 to Allemeyer Bros. for repairing carts; $26.55 to Allemeyer Bros. for repairing carts; $12 15 to Martin Bonner for spruce timber; $27 04 to Philip Obergfell for repairing wagons; $31 52 to Claus Priggs for feed; $8 to Fairbanks & Co. for inspection of scales; $15 to Dodge, Meigs & Co. for spruce plank; $108 to D. C. Farley for corporation cocks; $162 to Mohawk & Hudson Manufacturing Co. for hub valves; $11 25 to Hudson Insurance Co. for insurance on Erie street building; $20 to the Argus for printing manuals; $39 60 to Jersey City Herald, corporation advertising, be and is hereby concurred in by the Board of Finance and Taxation.

The same committee reported on concurrent resolution from the Board of Public Works recommending the adoption of the following resolution:

Resolved, That the following resolution, adopted by the Board of Public Works Sept. 4th, 1877, to wit:

Resolved, That $31.24 be paid to Jacob Ringle for sundries; $12.35 to Charles Boltwood for files, &c.; $18 to Knowle's steam pump works for one pump; $1 to F. J. Gluck for cleaning privy at High Service Works; $57.36 to C. A. Woolsey for sundries at Belleville; $21.75 to Geo. White, for coal and wood at pipe yard; $54.50 to Tubular Barrow and Truck Co., for repairing fence on Mountain Road, be and is hereby concurred in by the Board of Finance and Taxation.

The same committee reported on concurrent resolution from the Board of Public Works, recommending the adoption of the following resolution:

Resolved, That the following resolution adopted by the Board of Public Works Sept. 4, 1877, to wit:

Whereas, This Board has heard all parties that have appeared relative to the construction of a sewer in Claremont avenue, from about 75 feet east of Bergen avenue, thence connecing with main sewer in Jackson avenue, with necessary manholes, receiving basins, &c., and whereas, no objections were presented, alleged, or known against the same; therefore

Resolved, That by and with the concurrence of the Board of Finance and Taxation the said improvement be proceeded with and that the Commissioners of Assessments, with the aid and assistance of the Bureau of Survey, make and report to this Board an estimate of the quantity and kind of excavation and filling and the amount of work to be done and materials to be furnished for the making and completing of said work, and upon the filing of said report the clerk shall advertise in manner and time provided by law for proposals for doing such work and furnishing such materials, be and is hereby concurred in by the Board of Finance and Taxation.

The same committee reported on concurrent resolutions from the Board of Public Works, recommending the adoption of the following resolutions:

Resolved, That the following resolution adopted by the Board of Public Works, Sept. 18, 1877, to wit:

Resolved, That $15 80 be paid to The Argus for corporation advertising be and is hereby concurred in by the Board of Finance and Taxation.

Resolved, That the following resolution adopted by the Board of Public Works, Sept. 25, 1877, to wit:

Resolved, That $66.70 be paid to the Argus for sundry printing; $41.70 to the Argus for advertising corporation notices; $110 to the Evening Journal for advertising corporation notices, be and is hereby concurred in by the Board of Finance and Taxation

The same committee reported on petition of O. T. W. McDonald, recommending the adoption of the following resolution:

Resolved, That a warrant be drawn on the City Treasurer in favor of O. T. W. McDonald for the sum of $22, being water rent paid in error on lot 8, block 623, No. 207½ St. Pauls avenue.

The same committee reported on petition of J. S. Porter, recommending the adoption of the following resolution:

Resolved, That a warrant be drawn of the City Treasurer in favor of J. S. Porter for the sum of $24, being amount of water rent paid in error for the year 1877-8, on lot 4 and 5 block 246.

The President pro tem having called for the ayes and nays on each of the above resolutions they were adopted unanimously.

The Committee on Salaries and Claims reported on salaries to be paid the different officials for the month of September, 1877, recommending the adoption of the following resolution:

Resolved, That warrants be ordered drawn for payment of salaries for month of September, 1877, when due, viz: Chas. Siedler, mayor, $166 66; Thomas Earle, city treasurer, $250; Samuel C Nelson, city comptroller, $250; Leon Abbett, corporation counsel, $416 62; Henry Traphagen, corporation attorney, $291 63; William Stevens, clerk to comptroller, $100; Isaac Morrow, jr., clerk to treasurer, $100; John T. Van Cleef, clerk to Board of Finance and Taxation, $100; Andrew D. White, assistant collector, $125; Jas. T. Grady, clerk to collector, $80; S. D Dickinson, clerk to collector, $80; John Crecch, clerk to collector, $80; D. T. Jeffreys, clerk to collector, $80; Walter Kissam, clerk to collector, $80; Seneca Barker, clerk to collector, $80; Lewis E. Smith, clerk to collector, $80; John T. M. Kaylar, clerk to collector $80; Jas. S. Browning, messenger, $50; F. G. Wolbert, clerk to police court, $75; Thomas K Halsted clerk to city clerk, $100; N. E. Feury, clerk to city clerk, $83 33; A. L. Sears, clerk to city clerk, $83 33; M. M. Grohan, President Board of Finance and Taxation, $125; Marcus Beach, Commissioner Board of Finance and Taxation, $125; Henry Pattberg, Commissioner Board of Finance and Taxation; $125; Simeon H. Smith, Commissioner Board of Finance and Taxation, $125; Jeremiah Sweeney, Commissioner Board of Finance and Taxation, $125 Assessors—Edward S. Smith, 1st district, $125; Dennis McLaughlin, 2d district, $125; Hugh Dugan, 3d district, $125; Martin Logan, 4th district, $125, J. M. Park, 5th district, $125; J. C. Clarke, 6th district, $125; the Argus, printing minutes, $250; Evening Journal, printing minutes, $250; Ann Norton, cleaning rooms in City Hall, $36; Bridget Parker, cleaning rooms in City Hall, $36,

The President pro tem. having called for the ayes and nays on the above resolution the report was received and the resolution adopted unanimously.

The same committte reported on claim of R. R. Ranken, recommending the adoption of the following resolution:

Resolved, That the sum of $50 be paid to Richard R. Ranken for services as expert in examining the books of the late permit clerk of the Board of Public Works.

The President pro tem. having called for the ayes and nays on the above resolution, the report was received and the resolution adopted unanimously.

MISCELLANEOUS BUSINESS.

By Mr. Pattberg:

Resolved, That warrants be ordered drawn upon the City Treasurer in favor of that officer for the sum of ten thousand dollars to transfer that amount from general account to water account to return part of a loan.

By Mr. Pat berg:

Resolved, That a warrant be ordered drawn upon the City Treasurer in favor of that officer for the sum of nineteen thousand dollars to transfer that amount from general account to assessment account as a loan.

By Mr. Pattberg:

Resolved, That warrants be ordered drawn upon the City Treasurer in favor of that officer for the following amounts, to be deposited in the Hudson County National Bank to the credit of interest account of October, 1877:

On general account.....	$19,615 01
On assessment account.....	17,185 00
On water account	28,000 00

By Mr Pattberg:

Resolved, That the Clerk of this Board be requested to notify the Board of Public Works to be more explicit hereafter in regard to all bills presented to this Board to enable this Board to report as to the correctness of the same.

The President pro tem having called for the ayes and nays on each of the above resolutions they were adopted unanimously.

On motion of Mr. Pattberg the Board adjourned.

JOHN T. VAN CLEEF, Clerk.

Regular meeting of the Board of Finance and Taxation, held in the City Hall, Thursday, October 4th, 1877, at 7:30 o'clock p. m.

Present—All the members.

On motion of Mr. Smith the reading of the minutes of the last regular meeting was dispensed with,and they were approved as printed.

PRESENTATION OF PETITIONS AND COMMUNICATIONS.

Petition of P. J. Condon for the exchange of Ravine Road Sewer Certificates for a Jersey City Bond. Received and referred to the Committee on Finance.

Petition of H. H. Shrope, attorney for J. G. Smith in reclaims against the city. Referred to the Committee on Finance.

Petition of E. T. Eddy for the return of money paid in error on account of taxes of 1875. Received and referred to the Committee on Taxes and Concurrent Resolutions.

Petitions of John Jelly and John McGuigan, signed by numerous members of the legal profession. Both received and referred to the Committee on Finance.

PRESENTATION OF CLAIMS.

Claim of Henry L. Vandyck, for taking depositions in several cases. Received and referred to the Committee on Salaries and Claims.

Claim of the Argus of $197 50 for printing 26,000 tax bills. Received and referred to the Committee on Printing, Stationery and Supplies.

OFFICIAL COMMUNICATIONS.

Communication from the Board of Public Works asking this Board to confirm the nominations of John H. Platt, John Craven and John O'Mara as Commissioners of Assessments. Received and referred to the Committee on Finance.

Concurrent resolution from the Board of Public Works awarding contract for furnishing and delivering 1,000 lengths of 6-inch and 400 lengthf 8-inch cast iron water pipe to R. D. Wood & Co., of Philadelphia.

Concurrent resolution from the Board of Public Works in regard to advertising for 400 lengths 10-inch cast iron water pipe.

Concurrent resolution in regard to the construction of a sewer in Palisade avenue.

Concurrent resolution ordering paid certain claims.

Concurrent resolution requesting transfer of $1,500 from the appropriation of salaries and officers' expenses to the appropriation of the Committee on Streets and Sewers.

All of the above concurrent resolutions were received and referred to the Committee on Taxes and Concurrent Resolutions.

Requisitions from the City Collector and City Treasurer; both received and referred to the Committee on Printing, Stationery and Supplies with power.

The City Treasurer reported the following balance in the National Banks at the close of business this day:

Balance credit tax account, assessment account, water account, sinking fund account 1873, sinking fund account, 1876	$77,914 28

The City Comptroller reported the following receipts of the City Treasury, Sept. 27th to Oct. 3d, 1877, both days included:

General tax account total	$1,951 16
Assessment account, total	154 88
Water account	5,684 53
Sinking fund, 1873, account	135 50
" " 1876, "	291 19

Both received and ordered filed.

F. C. Wolbert, clerk of the First District Police Court, reported that he had received the sum of $340 57 as fines collected, which he had paid over to the City Treasurer.

A resolution from the Board of Aldermen requesting this Board to make a further appropriation of five hundred ($500) dollars for the relief of out-door poor. Received and referred to the Committee on Finance.

Resolution from the Board of Aldermen, requesting transfer to the account of Printing, Stationery and Supplies of the Board of Aldermen, the unexpended balance of appropriation of said Board for public bath. Received and referred to the Committee on Finance.

Resolution from the Board of Aldermen requesting the Board of Finance and Taxation to borrow the sum of $3,750 49 on account of District Court to cover claims allowed by the Board of Aldermen, and unpaid at this date and that when said money is borrowed and claims paid that said Board be requested to transfer from District Court account of Board of Aldermen said sum of $3 750 49, and place the same to the credit of said Board of Finance to pay when due the bond issued for money borrowed, and that said Board of Finance be requested to transfer from District Court account to the account of Board of Finance moneys appropriated for payment of salaries of marshals at said Courts

Received and referred to Committee on Finance.

OPINIONS OF CORPORATION COUNSEL.

Jersey City October 4, 1877.

To the Honorable the Board of Finance and Taxation of Jersey City:

Gentlemen—The assesment against W. H. Wood's property was set aside June term, 1877. The city has two years from that time to reassess and the claim is therefore premature.

Respectfully submitted,

LEON ABBETT, Corp. Counsel.

Received and ordered filed.

JERSEY CITY, Sept. 21, 1877.

To the Honorable the Board of Finance and Taxation of Jersey City:

Gentlemen-The City Treasurer states to me in reference to the matter referred to in the petition of Wm. R. Mitchell, that he has no recollection of making any such agreement with the petitioner as stated by him, and that he never said the taxes were illegal. That the property of E. E. Brown was sold for non payment of taxes, &c., March 13th, 1872, and bought in by the City Treasurer because no one bid the amount due. That after the sale the petitioner, March 12th, 1874, paid him $910.47 for the taxes, &c., and asked him to make out a declaration of sale and assign it to the petitioner. That the Court set aside the sale, and consequently he could not do what petitioner desired.

If the Board ascertain that Mitchell paid this money for taxes, etc., he is only entitled to get back the penalties, if any, and the expenses of sale. If Mitchell paid this money upon the agreement that he was to receive an assignment of the declaration of sale, he is entitled to recover back the money, unless he is the owner of this property, and if so and he claims the money the city should offset the past due taxes. The Board should ascertain the exact facts from the Treasurer and act thereon.

Respectfully submitted,

LEON ABBETT, Corporation Counsel.

Received and referred to the City Treasurer.

On motion the Board took a recess of ten minutes.

The Board reassembled—All present.

REPORTS OF STANDING COMMITTEES.

The Committee on Finance reported on the petition of P. J. Condon to have exchanged improvement certificates numbered 65 and 66, issued by the Ravine Road Sewer Commissioners for a Jersey City bond, recommending the adoption of the following resolution:

Resolved, That a bond be issued by the Mayor and City Clerk, under the corporate seal of the city, to Patrick J. Condon, in the place and stead of two improvement certificates issued by the Ravine Road Sewer Commissioners, numbered 65 and 66, said bond to be of the same denomination with said improvement certificate, in the aggregate. viz., $2,000, to be dated the same date as said improvement certificates, viz., Oct. 4th, 1877, and payable in two years from date and to bear interest at the rate of seven per centum per annum, and before said bond is delivered the said improvement certificates shall be cancelled by the City Comptroller.

The same committee reported on resolution from the Board of Aldermen, recommending the adoption of the following resolution:

Resolved, That the Committee on Finance be directed to borrow in anticipation of the collection or taxes the sum of $5,750 49, to pay the lawful obligations incurred by the Board of Aldermen in furnishing the District Courts and

paying the salaries of its officers, in accordance with the opinion of the Corporation Counsel.

The President having called for the ayes and nays on each of the above resolutions, the reports were received and the resolutions adopted unanimously.

Mr. Pattberg, Chairman of the Committee on Finance, presented a minority report on resolutions from the Board of Education, recommending the adoption of the following resolutions:

Resolved, That the sum of $100 be transferred from the account of Plans of New Buildings and placed to the credit of the account of Books, Stationery and Music of the present fiscal year of the Board of Directors of Education.

Resolved, That the sum of three hundred dollars be transferred from the account of Heating and Ventilating to that of Furniture and Repairs of the present fiscal year of the Board of Directors of Education.

By Mr. Smith: Moved, That the first resolution reported, transferring $100 from account of Plans of New Buildings to account of Books, Stationery and Music, be adopted.

The President suggested that the resolutions be voted upon separately.

The suggestion was agreed to and Mr. Smith withdrew his former motion.

The President having called for the ayes and nays on the first resolution it was adopted unanimously.

The President having called for the ayes and nays on the second resolution, it was lost by the following vote:

Ayes—President Drohan and Mr. Pattberg.

Nays—Messrs. Beach, Smith and Sweeney.

The Committee on Taxes and Concurrent Resolutions reported on concurrent resolution from the Board of Public Works, recommending the adoption of the following resolutions:

Resolved, That the following resolution adopted by the Board of Public Works, April 3, 1877, to wit:

Resolved, That by and with the concurrence of the Board of Finance and Taxation the contract for building viaduct under the tracks of the Pennsylvania Railroad Co. at Factory street be and is hereby awarded to Patrick Doherty, at the prices named in his proposal, he being the lowest bidder, and that the Corporation Attorney be directed to prepare and have executed the proper contract for the same, be and is hereby non concurred in by the Board of Finance and Taxation, for the reason your committee do not believe that it is for the interest of the city that the viaduct should be built as contemplated.

The same committee reported on concurrent resolutions from the Board of Public Works, recommending the adoption of the following resolutions:

Resolved, That the following resolution adopted by the Board of Public Works, Sept. 18, 1877, to wit:

Resolved, That $66 70 be paid to Puster & Luck for removing sewer refuse; $10 80 to B. F. Woolsey & Co. for wheelbarrows, etc.; $40 25 to Muldoon & Harrison for blacksmith work; $34 60 to John Meyer for road scraper, etc.; $11 35 to John A. Vile for repairing harness; $7 90 to D. C. Farley for soap at Belleville; $5 25 to R. A. Randall & Sons for sheet and whip; $76 14 to H. S. Manning & Co. for packing; $54 to J. Slingerland for board; $6 25 to P. H. Nugent for solder; $182 66 to J. F. McCoy for pig lead, etc.; $150 to J. McLean for 6-inch cocks; $19 90 to J. B. Haight for hay and oats; $14 18 to B. F. Woolsey & Co. for packing and nails; $38 60 to R. R. Randall & Son for collars and bridles; $85 95 to J. W. Harrison for certificate book and stationery, be and is hereby concurred in by the Board of Finance and Taxation.

The same committee reported on concurrent resolution from the Board of Public Works, recommending the adoption of the following resolution:

Resolved, That the following resolution adopted by the Board of Public Works, Sept. 25th, 1877, to wit:

Resolved, That $19 be paid to Edward A. Doyle, for horse medicine; $8 50 to Washburn & Bro., for cement and brick; $6 44 to J. C. Anderson for steeling picks, etc.; $90 to Spielman & Brush for correcting maps; $99 80 to Hewes & Phillips for machinery supplies at Belleville; $162 50 to H. O'Neil for labor at Belleville; $17 97 to C. M. Howe for plumbing work at Reservoirs; $94 38 to H. O'Neil, labor at Belleville; $30 to Estate of Samuel P. Ayres for fire hydrants; $12 50 to P. H. Nugent for solder; $7 to H. C. Hutton for carting pipe; $3 to W. E. J. Saunders for treatment of horses at pipe yard; $288 84 to R. D. Wood & Co., for castings; $41 52 to Patrick Neary for excavating rock for water pipe; $24 70 to N. J. Freie Presse Association for advertising corporation notices; $22 to the N. J. Freie Presse Association for advertising corporation notices, be and is hereby concurred in by the Board of Finance and Taxation.

The same committee reported on concurrent resolution from the Board of Public Works, recommending the adoption of the following resolution:

Resolved, That the following resolution adopted by the Board of Public Works October 2d, 1877, to wit:

Resolved, That by and with the concurrence of the Board of Finance and Taxation the Committee on Pumping and Reservoirs be and are hereby authorized to advertise for proposals for the construction of a sewer at Belleville, N. J., from the Cornish Engine House to the Passaic River, with connecting drains, etc., be and is hereby concurred in by the Board of Finance and Taxation.

The same committee reported on petition of Mills Edwards, recommending the adoption of the following resolution:

Resolved, That a warrant be drawn of the City Treasurer in favor of Mills Edwards for the sum of $10, being amount of water rents paid in error on lots 32 and 33, block 228, for the years 1877-8.

The same committee reported on concurrent resolution from the Board of Public Works, recommending the adoption of the following resolution:

Resolved, That the following resolution adopted by the Board of Public Works Oct. 2, 1877, to wit:

Resolved, That by and with the concurrence of the Board of Finance and Taxation, the contract for furnishing and delivering 1,000 lengths of 6-inch and 400 lengths of 8-inch cast-iron water pipe, be and is hereby awarded to R. D. Wood & Co., of Philadelphia, at the price named in their proposal, viz: $27.87 per ton of 2240 lbs., that being the lowest bid received, and that the Corporation Attorney be and is hereby directed to prepare and have executed the proper contract for the same, be and is hereby concurred in by the Board of Finance and Taxation.

The same committee reported on concurrent resolution from the Board of Public Works, recommending the adoption of the following resolution:

Resolved, That the following resolution adopted by the Board of Public Works Oct. 2, 1877, to wit:

Resolved, That by and with the concurrence of the Board of Finance and Taxation, the Committee on Extensions and Distributions be and are hereby authorized to advertise for proposals for 400 lengths of 10-inch cast-iron pipe, be and is hereby concurred in by the Board of Finance and Taxation.

The same Committee reported on resolution recommending the adoption of the following resolution:

Resolved, That the following resolution, adopted by the Board of Public Works Oct. 2d, 1877, to wit:

Resolved, That the Board of Finance and Taxation be and are hereby requested to transfer the sum of $5,000 from the appropriation of salaries and office expenses to the appropriation for repairs for the Committee on Streets and Sewers of this Board, be and is hereby concurred in by the Board of Finance and Taxation.

The same committee reported on resolution from the Board of Public Works, recommending the adoption of the following resolution:

Resolved, That the following resolution adopted by the Board of Public Works, Sept. 4th, 1877, to wit:

Resolved, That for the purpose of carrying out the provisions of the city charter and discharging the duties of the Board of Public

Works depeadent upon the several committees, by and and with the concurrence of the Board of Finance and Taxation, be and are hereby authorized to expend for the three months ending December 1st, 1877, for incidental expenses, and all other matters not heretofore concurred in an amount of money not exceeding the amounts set opposite ea h committee, viz : Streets and Sewers, $16,000 ; Pumping and Reservoirs, $3,000 ; Public Grounds and Buildings, $5.500 ; Extensions bnd Distributions, $8,000 Water Rates and Assessments,$1,000; Railroads, Wharves and Piers, $500 ; Printing and Stationery, $450, be and is hereby concurred in by the Board of Finance and Taxation.

The same committee reported on petition of Louisa M. Morrow, recommending the adoption of the following resolution :

Resolved, That a warrant be drawn on the City Treasurer in favor of Louisa M. Morrow for the sum of $27 37, being the amount of taxes on personal property paid January 22d, 1877, for the year 1876, the same being subsequently paid Aug. 31st, 1877.

The same committee reported on petition of Valentine Huber,adverse to granting the prayer of the petitioner for the reason that this Board has no authority to reduce assessments.

The same committee reported on concurrent resolution from the Board of Public Works, recommending the adoption of the following resolution :

Resolved, That the following resolution adopted by the Board of Public Works, Sept. 25th, 1877, to wit :

Resolved, That by and with the concurrence of the Board of Finance and Taxation, the contract for excavating rock from the water pipe trenches be and is hereby awarded to Roddey Keeshen at the price named in his proposal,viz: $1 50 per cubic yard, that being the lowest bid received, and that the Corporation Attorney be directed to have drawn and executed the proper contract for the same, be and is hereby concurred in by the Boerd of Finance and Taxation.

The President having called for the ayes and nays on each of the above resolntions, the reports were received and the resolutions adopted unanimously.

The Committee on Salaries and Claims report on claim of Collins & Corbin, recommending the adoption of the following resolution:

Resolved, That a warrant be drawn on the City Treasurer in favor of Collins & Corbin, attorneys, for the sum of $92 88, being taxed costs in four certiorari suits against the Mayor and Aldermen of Jersey City.

The same committee reported on claim of Samuel McBurney,recommending the adoption of the following resolution:

Resolved, That a warrant be ordered drawn on the City Treasurer in favor of Samuel McBurney for $200, for services as expert in examining the books of account of J. V. B. Vreeland, late Water Registrar of the Board of Public Works, for the months of August and September, 1877.

The same committee reported on the claim of W. H. Tuttle recommending the adoption of the following resolution:

Resolved That the sum of $20.50 be paid to William H. Tuttle, for delivering 2050 tax notices in the Fifth District of Jersey City, per order of Assesor of said District. The same committee reported on claim of T. J. Thomas, recommending the adoption of the of the following resolution:

Resolved That the sum of $30 be paid to T. J. Thomas, for delivering 3,000 tax notices in the First District of Jersey City, per order of Assessor of said District.

The President having called for the ayes and nays on each of the above resolutions they were received and adopted unanimously.

The committee on Printing, Stationery and Supplies, reported on claim of the Argus recommending the adoption of the following resolution:

Resolved That the sum of $197.50 be paid the Argus for Corporation printing from Sept. 29th to Oct. 4th, 1877,

The President having called for the yeas and nays the report was received and the resolution adopted unanimously.

MISCELLANEOUS BUSINESS.

By Mr. Pattberg, Moved and carried that we go into an election for two extra clerks.

John McGuigan, Wm. H. Powell and John Jelly were nominated.

Mr. Smith and Mr. Beach were appointed to act as tellers :

One ballot was had :

John McGuigan received four votes.

W. H. Powell received three votes.

John Jelly received one vote.

Blank received one vote.

John McGuigan and Wm. H. Powell having both received a majority of the votes cast, were declared elected.

By Mr. Smith. Moved that John McGuigan be detailed by this Board to act as Marshal of the First (1) District Court, and to be under the direction of the Judge of said Court, and to receive a salary of $75 per month to date from Sept. 28th, 1877.

By Mr. Pattberg, Moved that Wm. H. Powell be detailed to act as Marshal of the Second (2) District Court to be under the direction of the Judge of said Court at a salary of $50 per month to date from Oct. 5th 1877.

By Mr. Sweeney, Moved, That John Jelly, late Marshal of the Second (2d) District Court, receive pay for services rendered as Marshal from Sept. 27th to Oct. 5th, 1877, at the rate of $60 per month.

The President having called for the ayes and nays on each of the above resolutions, they were carried unanimously.

By Mr. Sweeney, and carried :

Moved, That we go into an election of one extra clerk.

Patrick O'Neil was nominated.

By Mr. Sweeney and carried:

Moved, That the nominations do now close.

One ballot was had.

Patrick O'Neil having received five votes was declared elected.

By Mr. Smith :

Moved, That Patrick O'Neil be detailed to act as tax distributor, under the direction of the City Collector, and to receive for his services the sum of $3 per day for every working day, term of office to begin on the 15th day of October, 1877.

The President having called for the ayes and nays, the motion was carried by the following vote :

Ayes—President Drohan, Messrs. Pattberg, Beach and Smith.

Nay--Mr. Sweeney.

By Mr. Beach, and carried ;

Moved, That the regular meeting of this Board commence hereafter at 7:30 o'clock p. m. until further orders.

On motion of Mr. Smith the Board then adjourned.

JOHN T. VAN CLEEF, Clerk.

Regular meeting of the Board of Finance and Taxation, held in the City Hall, Thursday, Oct. 11th, at 7:30 o'clock p. m.

Present—All the members.

On motion of Mr. Pattberg the reading of the minutes of the last regular meeting held Oct. 4th, was dispensed with, and they were approved as printed.

PRESENTATION OF PETITIONS AND COMMUNICATIONS.

Petition of Francis G. Emilio to be appointed clerk under the Board of Finance and Taxation; communication from Dodge, Meigs & Company notifying this Board of an assignment of Adam J. Ditmar all right, title and interest of a certain contract for building school house No. 7 to Dodge, Meigs & Company; petition of Charles N. Richmond for exchange of coupon bonds for registered bonds. All the above petitions and communications were received and referred to the Committee on Finance.

Petition of Edward Benson for payment of salaries for month of February, 1871, as inspector of Bergen avenue sewer improvement, received and referred to the Corporation Counsel for a hearing.

Communication from P. H. Laverty, Sheriff of Hudson county requesting payment of an execution issued out of the New Jersey Supreme Court in the suit of Æneas Fitzpatrick against the Mayor and Aldermen of Jersey City. Received and referred to the Committee on Salaries and Claims.

PRESENTATION OF CLAIMS.

Claim of Evening Journal of $33 90 for corporation advertising. Claim of Charles S. Clarke, Jr., of $33 75, for stationery. Claim of Jordan Stationery Company of $283 for postage stamps. All received and referred to the Committee on Printing, Stationery and Supplies.

Claim of Thomas Earle for incidental expenses of $16 25. Received and referred to the Committee on Salaries and Claims.

On motion the Board took a recess of 10 minutes.

The Board reassembled, all the members present.

OFFICIAL COMMUNICATIONS.

The City Treasurer reported the following balances in the National Banks of $72,027 57 at the close of business to this day:

The City Comptroller reported the following receipts of the City Treasury, Oct. 4th to 10th, both days included:

General tax account total	$2,475 69
Assessment account, total	192 35
Water account	3,785 31
Sinking fund, 1873, account	451 00
" " 1876, "	639 63

Both received and ordered filed.

Resolution from the Board of Directors of Education requesting transfer of $100 from the account of the Committee on Printing and Blanks to the account of the Committee on Furniture and Repairs for the purpose of transfering furniture from schools 6 and 7 to schools 15, 16, 12, 14 and 9. Received and referred to the Committee on Finance.

Communication faom the Corporation Attorney with opinion of Hon. M. M. Knapp, Judge of the Supreme Court, in the case of Henry Carlough against the Mayor and Aldermen of Jersey City. The communication stated that said case was decided in favor of the city, also the case of the city against the Morris Canal and Banking Company and Lehigh Valley Railroad Company had been decided in favor of the city. Received and ordered filed.

Three concurrent resolutions from the Board of Public Works received and referred to the Committee on Taxes and Concurrent Resolutions.

REPORTS OF STANDING COMMITTEES.

The Committee on Finance reported on resolution from the Board of Aldermen requesting a further appropriation for the relief of out door poor, recommending the adoption of the following resolution:

Resolved, That the further sum of five hundred dollars ($500) be appropriated for the relief of the out door poor in compliance with a resolution of the Board of Aldermen adopted Oct. 2d, 1877.

The same committee reported on communication from the Board of Public Works recommending the adoption of the following resolution:

Resolved, That the appointment of John H. Platt, John Craven and John O'Mara as Commissioners of Assessments for the ensuing year, made by the Board of Public Works at a meeting held October 2d, 1877, be and is hereby concurred in by the Board of Finance and Taxation.

The same committee reported on petition of Charles N. Richmond, recommending the adoption of the following resolution:

Resolved, That three (3) Registered Bonds (old form) for one thousand dollars each be issued by the Mayor and City Clerk, under the corporate seal of the City to Maria N. Richmond, in exchange for coupon bonds No. 11, dated June 10, 1870. No. 158, dated October 7, 1870. No. 159, dated Nov. 19, 1870, issued to Hall & Brogan for mason work in building school No. 5, said registered bonds to be made payable at the same time and to bear interest at the same rate as said coupon bonds.

The same committee reported on resolution from the Board of Aldermen requesting transfer recommending the adoption of the following resolution:

Resolved, That the sum of $320.20 be transferred from the account of Public Bath to the account of Printing Stationery and Supplies of appropriations for Board of Aldermen for the present fiscal year.

The President having called the ayes and nays on each of the above resolutions the reports were received and the resolutions adopted unanimously.

The Committee on Taxes and Concurrent Resolutions reported on concurrent resolution from the Board of Public Works recomending the adoption of the following:

Resolved, That the following resolution adopted by the Board of Public Works, Oct. 9th, 1877, to wit:

Resolved, That the sum of $84.20 be paid to The Argus for corporation advertising be and is hereby concurred in by the Board of Finance and Taxation.

The same Committee reported on concurrent resolution from the Board of Public Works ordering paid certain claims recommending the adoption of the following resolution:

Resolved, That the following resolution adopted by the Board of Public Works, Oct. 2d, 1877, to wit:

Resolved, That the sum of $12.00 be paid to J. L. McGimpsey for posting bills; $3.50 to Collins Allen for repairs; $7.50 to Charles Boltwood for 3 mangers; $18.78 to Daniel Davis for oil at Belleville; $22 66 to Brady & Fitzsimmons for feed for pipe yard horses; $7.75 to Jacob Soney for hanging bell; $14 00 to John Mullins for chairs, be and is hereby concurred in by the Board of Finance and Taxation.

The same committee reported on concurrent resolution from the Board of Public Works in relation to a sewer, recommending the adoption of the following preamble and resolution:

Whereas, This Board have heard all parties that have appeared relative to the construction of a sewer in Palisade avenue, about 35 feet south of the southerly side of Franklin street, to and connecting with Ravine Road Sewer, with necessary manholes and receiving basins, &c.

Whereas, No objections were presented, alleged or known against the same; therefore

Resolved, That by and with the concurrence of the Board of Finance and Taxation said improvement be proceeded with and that the Commissioners of Assessments, with the aid and assistance of the Bureau of Survey, make and report to this Board an estimate of the quantity and kind of excavation and filling, the amount of work to be done and materials to be furnished for the making and completing of said improvement and that upon the filing of said report the clerk of this Board shall advertise in the manner and time provided by law for proposals for doing such work and furnishing such materials, be and is hereby concurred in by the Board of Finance and Taxation.

The same committee reported on concurrent resolution from the Board of Public Works re-

commending the adoption of the following resolution:

Resolved, That the following resolution adopted by the Board of Public Works Oct. 9th, 1877, to wit:

Resolved, That $215 10 be paid to Dennis Byrnes for Belgian blocks for reconstruction of Pavonia avenue; $193 28 to Dennis Byrnes for Belgian blocks, be and is hereby concurred in by the Board of Finance and Taxation.

The President having called for the ayes and nays on each of the above concurrent resolutions, the reports were received and the resolutions adopted unanimously.

The same Committee reported on petition of Emily T. Eddy for return of money paid in error, adverse to granting the prayer of the petitioner for the reason that she should collect the same from the owner of the lots on which she paid the taxes in error. On petition of J. B.V. Vreeland to have taxes apportioned, recommending that the same be referred to the corporation counsel. On motion the reports were received and the recommendations adopted unanimously.

The Committee on Salaries and Claims reported on claim of J. A. MacLaughlan recommending the adoption of the following resolution:

Resolved, That the sum of $54 75 be paid to J. A. MacLaughlin for taking testimony in the Commissioners case for the use of the city.

On claim of H. L. R. Vandyck, recommending the adoption of the following resolution:

Resolved, That the sum of $14 35 be paid to H. L. R. Vandyck for taking testimony in the case of Henry Lembeck against the Mayor and Aldermen of Jersey City.

The Committee on Printing, Stationery and Supplies reported on claim of Jordan Stationery Company, recommending the adoption of the following resolution:

Resolved, That the sum of $283 be paid to Jordan Stationery Company for postage stamps furnished the City Collector.

On claim of Charles S. Clarke, Jr., recommending the adoption of the following resolution:

Resolved, That the sum of $32 75 be paid to Charles S. Clarke, Jr., for postage stamps and minute book.

The President having called for the ayes and nays on each of the above resolutions, the reports were received and the resolutions adopted unanimously.

MISCELLANEOUS BUSINESS.

By Mr. Beach: Moved, That the vote on non-concurrence with the resolution of the Board of Directors of Education, requesting transfer of $300 from the Committee on Heating and Ventilating to the Committee on Furniture and Repairs, be rescinded.

The President having called for the ayes and nays the motion was adopted by the following vote:

Ayes—President Drohan, Messrs. Beach, Pattberg and Sweeney.

Nay—Mr Smith.

By Mr. Pattberg: Moved, That the sum of $300 be transferred from the account of Heating and Ventilating to that of Furniture and Repairs for the present fiscal year for the Board of Directors of Education

The President having called for the ayes and nays the motion was adopted by the following vote:

Ayes—President Drohan, Messrs. Beach, Pattberg and Sweeney.

Nay—Mr. Smith.

By Mr. Pattberg:

Resolved, That a warrant be drawn on the City Treasurer in favor of that officer to transfer twenty-three dollars and ten cents ($23 10) from Water account to General account to replace said amount for printing on Water account.

The President having called for the ayes and nays on the above resolution it was adopted unanimously.

On motion of Mr. Pattberg the Board then adjourned.

JOHN T. VAN CLEEF, Clerk.

Regular meeting of the Board of Finance and Taxation, held in the City Hall Thursday, Oct. 18th, at 7:30 o'clock p. m.

Peesent—President Drohan, Messrs. Beach, Pattberg and Smith.

Absent—Mr. Sweeney.

On motion of Mr. Smith the reading of the minutes of the last regular meeting, held Oct. 11th, 1877, was dispensed with, and they were approved as printed.

PRESENTATION OF PETITIONS AND COMMUNICATIONS.

Petition of Charles Richmond for exchange of coupon for registered bonds, received and referred to the Committee on Finance.

Petition of Marcus McCracker to be relieved from paying assessment twice; petition of S. Duncan Oliphant, through his attorney, J. Herbert Potts, asking to have money refunded paid in error on taxes. Both of the above petitions were received and referred to the Committee on Finance.

Petition of H. H. Shrope, attorney, to have refunded money paid in error. Received and referred to the Committee on Taxes and Concurrent Resolutions.

PRESENTATION OF CLAIMS.

Claim of the Argus of $40, for cash books furnished City Collector. Received and referred to the Committee on Printing, Stationery and Supplies.

Claim of Henry Traphagen of $52 17 for disbursements. Received and referred to the Committee on Salaries and Claims.

OFFICIAL COMMUNICATIONS.

The City Treasurer reported the following balance in the National Banks at the close of business this day:

Balance credit tax account " Assessment account " Water account Sinking fund, account, 1873 Sinking fund, account, 1876	$70,837 88

The City Comptroller reported the following receipts of the City Treasury from October 11 to 17, 1877, both days included:

General tax account	$2,989 81
Assessment account	260 67
Water account	1,862 62
Sinking fund account, 1873	817 13
Sinking fund account, 1876	570 35

Both received and ordered filed.

Communication from W. A. Brown, Registrar, stating that the sum of thirty-nine dollars and twenty-five cents $39 25 is due to Samuel M. Shafer, the same having been paid twice in error. Received and referred to the Committee on Taxes and Concurrent Resolutions.

Communication from the City Collector:

To the Hon. Board of Finance and Taxation of Jersey City.

Gentlemen—In accordance with section 46 of a supplement to the City Charter approved March 24th, 1873, I hereby certify that I have this day received for collection in my office the following assessment map, grading, curbing, flag, bridge and paving gutters of Hancock avenue, $2,054 95.

Very respectfully,

JAMES H. LOVE, City Collector.

Received and ordered filed.

Communication was received, together with a resolution from the Board of Police Commissioners, requesting this Board to make some provision to defray the expenses incurred during the labor troubles, the appropriation to the credit of the Police Commissioners being inadequate to meet said expense in addition to the regular and anticipated expenses of the department.

Received and referred to the Committee on Finance.

Communication from his Honor the Mayor:

JERSEY CITY, Oct. 16th, 1877.

Hon. Board of Finance and Taxation:

Gentlemen—Referring to the minutes of a meeting of your Board, held Oct. 4th, I beg to say I object to the motion or resolution of your Board appointing Patrick O'Neill as tax-bill distributor, under the direction of the City Collector, at a compensation of $3 per day.

Under ordinary circumstances, I have never thought it proper to exercise my prerogative in interfering with the appointments of your Board, or of any other, but in this particular instance I deem it my duty to interfere and respectfully ask your reconsideration.

My reasons are firstly on the score of economy. I know there are plenty of poor men suffering for the actual necessaries of life at the present time who would be glad to take the position in question at less than $3 per day. In my opinion there are many others who would be glad to distribute such bills at a compensation equivalent to the postal charge on city letters and this plan in my opinion is greatly preferable, as a man would be paid for the actual work performed and not liable to hold a sinecure position after the work of distributing bills had ceased. I will be glad to furnish a maimed and disabled soldier who has a wife and children in need of the necessaries of life who will be glad to do this work at half the price stipulated in your resolution and I will furnish bonds for the faithful performance of the required duties by him. Another reason for objection is that the party in question, Patrick O'Neill, has personally informed me that he now holds a position as night watchman with a Bank Note Company in New York, and I do not see how the applicant can do justice to both employers and himself with a due regard to his health. When I informed the said O'Neill that I was not in favor of his holding two positions he impudently told me that the Mayor held two positions, and therefore he had a right to do so.

Yours, &c.,

CHARLES SIEDLER, Mayor.

On motion the communication was received and placed on file.

Three concurrent resolutions from the Board of Public Works. Two ordering paid certain claims and one in relation to the improvement of Wayne street. All received and referred to the Committee on Taxes and Concurrent Resolutions.

REPORTS OF STANDING COMMITTEES.

The Committee on Finance to whom was referred the matter of the claim of John G. Smith reported recommending the adoption of the following resolution;

Resolved, That the claim of John G. Smith, now in cause of suit, be paid, and that a warrant be drawn in favor of H. H. Shrope, Attorney, for the sum of four hundred and forty-nine dollars and thirty three cents, ($449 33) being in full settlement of all claims of John G. Smith, for work done and materials furnished on engine house No. 7, and Marion Truck house No. 7, including interest and cost of suit.

The same committee reported on communication from Dodge, Meigs & Co,. stating that they held an assignment between Adam J. Dittmar and the city for the building of school house No. 7; recommending that the same be placed on file.

The President having called for the ayes and nays on each of the above reports, they were received and resolution and recommendation adopted unanimously.

The Committee on Taxes and Concurrent Resolutions reported on concurrent resolution from the Board of Public Works recommending the adoption of the following resolutions:

Resolved, That the following resolution adopted by the Board of Public Works, October 9, 1877, to wit;

Resolved, That $4 65 be paid to Darby Byrnes for Belgian blocks; $173.83 to W. H. Waite for feed street department horses; $45.54 to A. J. Rapp for feed for street department horses; $14.55 to Jas. Coleman for blacksmith work: $18 to Vanderbeek & Sons for white oak strips; $32.82 to Vanderbeek & Sons for spruce timber; $23.25 to B. F. Woolsey & Co. for shovels, &c.; $13.57 to G. B. Lockwood, for plumbing work at Belleville; $33.45 to M. T. Hagan for blacksmith work: $33 to John Headden, jr., for wood; $16.25 to J. B. Oltman for cells for battery; $36.09 to Bailey, Crane & Webster for lumber at Belleville; $10 to R. H. Worthington for time and materials at Belleville; $18 94 to Jos. Stanford for carting at Belleville; $18 84 to Dodge, Meigs & Co.. for spruce plank; $7 88 to Vanderbeek & Sons for cement; $300 to Maxwell & Dougherty for fire hydrants; $17.37 to B. F. Woolsey & Co. for sundries; $31 to the Freie Presse for corporation advertising; $61.65 to J. W. Harrison for stationery; $85.60 to W. H. Ewald & Bro. for stationery; $3 to American District Telegraph Co. for rent

of instrument; $19.20 to Martin Frank for painting on Morgan street dock. Be and is hereby concurred in by the Board of Finance and Taxation.

The same committee reported on concurrent resolution from the Board of Public Works recommending the adoption of the following resolution:

Resolved, That the following resolution adopted by the Board of Public Works Oct. 9th, 1877, to wit:

Whereas, This Board has met to hear all parties that might have appeared relative to the prelinary sketch, showing what property will probably be assessed in accordance with the requirements of the city charter for the construction of a sewer in Manhattan avenue, commencing about 400 feet west of Sherman avenue; thence running through Manhattan avenue to Sherman avenue, to and connecting with the sewer already constructed in Franklyn street, with all necessary manholes and receiving basins, &c.; and

Whereas, No objections were presented, alleged or known against the same; therefore

Resolved, That by and with the concurrence of the Board of Finance and Taxation the said contract be and is hereby awarded to William Keegan, he being the lowest bidder for the same, and that the Corporation Attorney be directed to prepare and have executed the proper contract for the same, be and is hereby concurred in by the Board of Finance and Taxation.

The same Committee reported on concurrent resolution from the Board of Public Works recommending the adoption of the following resolution:

Resolved, That the following resolution adopted by the Board of Public Works, July 31st, 1877, to wit:

Resolved, That $132 72 be paid to the DeWitt Wire Cloth Co., for wire cloth at Belleville; $30 80 to Vanderbeek & Sons for cement at Belleville; $12 79 to Vanderbeek & Sons for spruce plank, &c., be and is hereby concurred in by the Board of Finance and Taxation.

The same Committee reported on concurrent resolution from the Board of Public Works recommending the adoption of the following resolution:

Resolved, That the following resolution adopted by the Board of Public Works Oct. 16, 1877, to wit:

Whereas, This Board has heard all parties that have appeared relative to the improvement of Wayne street from the westerly side of Colgate street to the easterly side of Merseles street, as follows: to be graded to the established grade curbed with 20 inch curb. Flagged with 8 feet flagging and paved with Belgian block pavement: and,

Whereas, No objections were presented or alleged or known against the same, therefore,

Resolved, That by and with the concurrence of the Board of Finance and Taxation the said improvement be proceeded with and that the Commissioners of Assessments, with the aid and assistance of the Bureau of Survey, make and report to this Board an estimate of the quantity and kind of excavation and filling, the amount of work to be done and materials to be furnished for the making and completing of said improvement and that upon the filing of said report the clerk of this Board shall advertise in in the manner and time provided by law for proposals for doing such work and furnishing such materials. Be and is hereby concurred in by the Board of Finance and Taxation.

The President having called for the ayes and nays on each of the above concurrent resolutions, the reports were received and the resolutions adopted unanimously.

The Committee on Printing, Stationery and Supplies reported on claim of The Argus, recommending the adoption of the following resolution:

Resolved, That the sum of forty ($40) dollars be paid The Argus for two cash books furnished the City Collector.

The President having called for the ayes and nays the report was received and the resolution adopted unanimously.

MISCELLANEOUS BUSINESS.

By Mr. Pattberg:

Resolved, That two (2) registered bonds (old form) for one thousand dollars each be issued by the Mayor and City Clerk under the corporate seal of the city, to Gertrude Richmond, in exchange for coupon bonds Nos. 140 and 141, dated March 25th, 1870, issued to Hall & Brogan for mason work in building school No. 5, said registered bonds to be made payable at the same time and bear interest at the same rate as said coupon bonds.

By Mr. Pattberg:

Resolved, That the sum of two hundred and twelve dollars and twenty-six cents be transferred from the account of Public Bath to the account of Printing and Stationery of the Board of Aldermen.

The President having called for the ayes and nays on each of the above resolutions they were adopted unanimously.

On motion of Mr. Pattberg the Board then adjourned.

JOHN T. VAN CLEEF, Clerk.

Regular meeting of the Board of Finance and Taxation, held in the City Hall, Thursday, Oct. 25th, 1877, at 7:30 o.clock, P. M.

Present—All the members.

On motion of Mr. Smith the reading of the minutes of the last regular meeting held, Oct. 18th, 1877, was dispensed with and they were approved as printed.

PRESENTATION OF PETITIONS AND COMMUNICATIONS.

Communication from Wm. J. Lvon, attorney, requesting payment of judgment in favor of Henry A. Richardson and others against the Mayor and Aldermen of Jersey City. Received and referred to the Committee on Salaries and Claims.

Communication from Samuel Bridghart, John J. Toffey, G. D. Van Reipen, Thomas Aldridge, Peter Henderson and others requesting the appointment of Samuel Bridghart as an extra clerk. Received and referred to the Committee on Finance.

Sworn petition of William Wilson requesting return of money paid in error. Received and referred to the Corporation Counsel.

PRESENTATION OF CLAIMS.

Claim of Samuel McBurney of $100 for salary as expert in examining the books of J. V. B. Vreeland. Received and referred to the Committee on Salaries and Claims.

Claim of John O'Mara for repairing furnaces and stoves in the City Hall, of $119.10; claim of the Jordan Stationery Company, of $377.65 for stationery. Received and referred to the Committee on Printing, Stationery and Supplies.

OFFICIAL COMMUNICATIONS.

Requisition from the City Collector requesting printing and stationery. Received and referred to the Committee on Printing, Stationery and Supplies, with power.

Communication from the City Collector, stating that he had received, October 4th, 1877, the following assessment map, grading, reset curb, and repairing Warren street, Newark avenue to Pennsylvania Railroad, $764.50. Received and ordered filed.

The City Treasurer reported that there was to the credit of all the accounts in the National Banks at the close of business this day the sum of $72,852.05.

The City Comptroller reported the following receipts of the City Treasurer from October 18 to 24, 1877, both days included:

General tax account, total	$2,697 82
Assessment account, total	694 42
Water account, total	5,701 02
Sinking fund, 1873, total	401 60
Sinking fund, 1876, total	786 78

Both received and ordered filed.

A resolution from the Board of Aldermen was received, requesting this Board to transfer to one account the balances remaining of appropriations for repairs to public building and public grounds improvement and repairs

On motion, it was ordered returned to the City Clerk, to have the amount desired to be transferred inserted.

Resolution from the Board of Aldermen, requesting this Board to borrow the sum of $2,000 on account of District Courts, in addition to amount asked for under resolution of October 2d, 1877, and to transfer the said additional sum in the manner and for the purpose named in said resolution.

Received and referred to the Committee on Finance.

Communication from the Board of Police Commissioners inviting the members of this Board to review the Police Force on Wednesday, Oct. 31st, 1877, at the City Hall at 3 o'clock p. m.

Received, filed, and invitation accepted with thanks.

Five concurrent resolutions from the Board of Public Works received and referred to the Committee on Taxes and Concurrent Resolutions.

REPORTS OF STANDING COMMITTEES.

The Committee on Finance reported on communication and resolution from the Board of Police Commissioners adverse to granting the request, the Board having no power under the charter to make provisions for defraying the expenses during the labor troubles above the apropriation already made. The report was received and the recommendation adopted unanimously.

The same committee reported on resolution from the Board of Directors of Education requesting a transfer of $100, recommending the adoption of the following resolution:

Resolved, That the sum of $100 be transferred from the account of Committee on Printing and Blanks to that of Committee on Furniture and Repairs of the Board of Directors of Education for the present fiscal year for the purpose of transferring furniture from schools 6 and 7 to schools 9, 12, 14, 15 and 16, the said amount to be used for no other purpose.

The City Collector presented a communication with the list of names to be appointed as extra clerks to make out tax bills of 1877. It was received and referred to the Committee on Finance with a request that the said committee would report immediately. The said committee reported on the communication from the Collector, recommending the adoption of the following resolution:

Resolved, That the following named persons as suggested by the City Collector be and they are hereby appointed as extra clerks to the Board of Finance and Taxation to be under the direction of the City Collector, to be employed in making out the tax bills for 1877, and to receive as compensation for their services the sum of $65 per month, to take effect Oct. 27th, 1877, viz: George E. Sherman, G. B. Smith, Samuel Bridgart, Henry Halsey, T. J. Thomas, R. R. Ranken, James E. Connolly, John McAnnally, John Hare, Timothy Carroll, Edward Dunnigan, Charles Birdsall, Thomas Nelson, Timothy Toomey, Henry Rothweiler, Henry Pattberg, Jr., John P. Voinardt, Francis P. Woodcock, John W. Aymar, William H. Tuttle.

The President having called for the yeas and nays on each of the above resolutions the reports were received and the recommendation and resolutions adopted unanimously.

The Committee on Taxes and Concurrent Resolutions reported, recommending the adoption of the following resolution:

Resolved, That the following resolution adopted by the Board of Public Works Oct. 16th, 1877, to wit:

Resolved. That $27.05 be paid to Tibbenhoff & Bro. for hardware; $13.87 to Phillip Whittemore for Belgian blocks; $30 to Christian Roth for Belgian blocks; $180.17 to Michael Graham for Belgian blocks; $324.80 to Puster & Luck for for carting sewer refuse; $29.84 to Claus Prigge for feed for street department horses; $16.25 to John Headden for carting and labor; $44.10 to D. C. Farley for sundries at Belleville; $32.86 to D. C. Farley for paints, &c.; $25.76 to D. C. Farley for oil and chimney, $100.68 to T. J. Thomas for pipe and sleeves; $125.18 to Jos. F. McCoy for pig lead; $13.93 to Stephen Gleason for repairing wagon; $26.91 to Maxwell Bros., feed for pipe yard; $223.08 to Steele & Condict for sundries; $5.10 to C. H. Reinmann for brushes and brooms; $43.36 to The Argus, corporation advertising; $13.50 to W. H. Ewald & Bro for time books; $17.30 to Jersey City Herald, corporation advertising; $4.44 to A. J. Ditmar, repairing fence on Mountain road; be and is hereby concurred in by the Board of Finance and Taxation.

The same Committee reported fon petition of H. H. Shrope, Attorney of Henry Taylor recommending the adoption of the following resolution:

Resolved, That the sum of $18 02 be paid to H. H. Shrope, Attorney for Michael Moran, the said Moran having paid said amount to the City Collector in error for the taxes on lot 20, block 548, for the year 1874, 1875 and 1876, said taxes having been also paid by the owner of said lot, and that the City Collector be notified.

The same committee reported on concurrent resolutions from the Board of Public Works recommending the adoption of the following resolutions.

Resolved, That the following resolution adopted by the Board of Public Works. Oct. 23, 1877, to wit:

Whereas, This Board has heard all parties that have appeared relative to the improvement of Ocean avenue, from the southerly side of Danforth avenue to the southerly side of At-

lantic street as follows: Graded to the established grade; and

Whereas, No objections were presented, alleged or known against the same; therefore

Resolved, That by and with the concurrence of the Board of Finance and Taxation the said improvement be proceeded with, that the Commissioners of Assessments with the aid and assistance of the Bureau of Survey make and report to this Board an estimate of the quantity and kind of excavation and filling, the amount of work to be done and materials to be furnished for the making and completing of said improvement, and that upon the filing of said report the clerk of this Board shall advertise in the manner and time provided by law for proposals for doing such work and furnishing such materials, be and is hereby concurred in by the Board of Finance and Taxation.

Resolved, That the following resolution, adopted by the Board of Public Works, Oct. 23, 1877, to wit:

Resolved, That by and with the concurrence of the Board of Finance and Taxation, the contract for constructing a sewer from the cornish engine house to the Passaic river, with connecting drains, &c., be and is hereby awarded to John Haley at the price named in his proposal, that being the lowest bid received, and the Corporation Attorney be directed to prepare and have executed the proper contract for the same, be and is hereby concurred in by the Board of Finance and Taxation.

Resolved, That the following resolution adopted by the Board of Public Works, Oct. 23, 1877, to wit:

Resolved, That by and with the concurrence of the Board of Finance and Taxation, the contract for furnishing and delivering 400 lengths of 10-inch cast-iron water pipe be and is hereby awareed to Stephen Parisn at the price named in his proposal, viz.: $26 57 per ton of 2,240 lbs., that being the lowest bid received, and that the Corporation Attorney be and he is hereby directed to prepare and have executed the proper contract for the same be and is hereby concurred in by the Board of Finance and Taxation.

Resolved, That the following resolution adopted by the Board of Public Works, Oct. 23, 1877, to wit:

Whereas, This Board has heard all parties that have appeared relative to the improvement of Greenville avenue, from the old Bergen road to Bergen avenue, as follows: graded to the established grade, curb and flagged with four foot flagging; and

Whereas, No objections were presented, alleged or known against the same, therefore

Resolved, That by and with the concurrence of the Board of Finance and Taxation, that said improvement be proceeded with, that the Commissioners of Assessments with the aid and assistance of the Bureau of Surveys make and report to this Board an estimate of the quantity and kind of excavation and filling and the amount of work to be done and materials to be furnished for the making and completing of said improvement, and that upon the filing of said report the clerk of this Board shall advertise in the manner and time provided by law for proposals for doing such work and furnishing such materials, be and is hereby concurred in by the Board of Finance and Taxation.

Resolved, That the following resolution adopted by the Board of Public Works, September 18th, 1877, to wit;

Resolved, That $95.65 be paid to Martin Bonner for sundries at Belleville, be and is hereby concurred in by the Board of Finance and Taxation.

The same committee reported on petition of S. Duncan Oliphant recommending the adoption of the following resolution:

Resolved, That a warrant be d awn on the City Treasurer in favor of S. D. Oliphant for the sum of $23 86, being amount of taxes paid in error on lots 26 and 27, block 525, and that the City Collector be notified.

The same committee reported on petition of Marcus McCracker adverse to granting the prayer of the petitioner, this board having no authority to change assessments.

The President having called for the ayes and nays on each of the above resolutions and recommendations. The reports of the committee were received and the resolutions and recommendations adopted unanimously.

The Committee on Salaries and Claims reported recommending the adoption of the following resolutions.

On communication from P. H. Laverty, Sheriff, recommending the adoption of the following resolution.

Resolved, That a warrant be drawn in favor of P. H. Laverty, Sheriff of Hudson County, for the sum of one hundred dollars and seventeen cents, in full payment of a certain execution now in the hands of said Sheriff, in favor of Æneas Fitzpatrick against the Mayor and Aldermen of Jersey City.

On claim of Henry Traphagen, recommending the adoption of the following resolution:

Resolved, That the sum of $52 17, be paid to Henry Traphagen, Corporation Attorney, for disbursements and costs in various suits for and against the Mayor and Aldermen of Jersey City.

On Judgment claim of Henry A. Richardson, et als., recommending the adoption of the following resolution:

Resolved, That a warrant be drawn in favor of William J. Lyon for the sum of three hundred and ninety five dollars and twenty-one cents, in full payment of a certain judgment obtained in the Hudson County Circuit Court, in favor of Henry A. Richardson, et als. vs the Mayor and Aldermen of Jersey City, including interest and cost of suit, and upon the delivery of said warrant, the said attorney shall file with the City Clerk a proper satisfaction piece approved by the Corporation Attorney.

On claim of Thomas Earle, recommending the adoption of the following resolution:

Resolved, That the sum of $16 25 be paid to Thomas Earle, for incidental expenses incurred by him by order of the Board of Finance and Taxation.

The same committee reported the salary list for the month of October, 1877, recommending the adoption of the following resolution:

Resolved, That warrants be ordered drawn for the payment of salaries for the month of October, 1877, when due, viz.: Charles Siedler, Mayor, $166 66; Thos. Earle, City Treasurer, $250; Samuel C. Nelson, City Comptroller, $250; Leon Abbett, Corporation Counsel, $416 66; Henry Traphagen, Corporation Attorney, $291 66; William Stevens, Clerk to Comptroller, $100; Isaac Morrow, Clerk to Treasurer, $100; John Van Cleef, Clerk to Board of Finance and Taxation, $100; Andrew D. Whyte, Asst. Collector, $125; James F. Grady, Clerk to Collector, $125; S. D. Dickinson, Clerk to Collector, $125; John McGuigan, Marshal Sept. 27 to Nov. 1, 1877, $82 50. John Creech, Clerk to Collector, $80; William H. Powell, Marshal Oct. 5, to Nov. 1, 1877, $ 5 25; Clerks to Collector, D. T. Jeffreys, $80; Walter Kissam, $80; Seneca Barker, $80; L. E. Smith, $80; John T. M. Kaylor, $80; Jas. S. Browning, Messenger, $80; Patrick O'Neill, Tax Bill Distributor, $3 per day, $45; F. C. Wolbert, Clerk to Police Court, $75; Clerks to City Clerk, Thomas K. Halstead, $100; N. E. Feury, $83 33; A. L. Sears, $83 33; Edward S. Smith, Assessor, 1st District, $125; Dennis McLaughlin, Assessor, 2d District; Hugh Dugan, Assessor, 3d District, $125; Martin Logan, Assessor, 4th District, $125; J. M. Park, Assessor 5th District, $125; J. C. C. Clarke, Assessor 6th District, $125; The Argus, printing minutes, $250; The Evening Journal, printing minutes, $250; Anu Norton, cleaning rooms in City Hall, $30; Bridget Parker, cleaning rooms in City Hall, $36.

The President having called for the ayes and nays on each of the above resolutions, the reports were received and the resolutions adopted unanimously.

The Committee on Printing, Stationery and Supplies reported on claim of the Jersey City Herald recommending the adoption of the following resolution.

Resolved, That the sum of $22 10 be paid to the Jersey City Herald for advertising corporation notices important to taxpayers, Sept. 24, 1877.

The same committee reported on claim of the

Evening Journal Association recommending the adoption of the following resolution.

Resolved, That the sum of $33 90 be paid to the Evening Journal Association for advertising corporation notices June 26 and 28, 1877.

The President having called for the ayes and nays on each of the above resolutions, the reports were received and the resolutions adopted unanimously.

MISCELLANEOUS BUSINESS.

By Mr. Pattberg:

Resolved, That a warrant be drawn on the City Treasurer in favor of that officer for the sum of twenty thousand dollars, to transfer that amount from General Account to Water Account, to return part of a loan.

By Mr. Pattberg:

Resolved, That a warrant be drawn on the City Treasurer in favor of that officer for the sum of eighty-five thousand dollars, to transfer that amount from General Account to Assessment Account, as a loan.

By Mr. Pattberg:

Resolved, That a warrant be ordered drawn on the City Treasurer in favor of that officer for the following amounts to be deposited in the Hudson County National Bank to the credit of interest account of November, 1877:

On General Account.....	$31,377 50
On Assessment Account...	84,910 00
On Water Account..... ..	31,395 00

By Mr. Pattberg:

Resolved, That the Committee on Finance be and they are hereby authorized to borrow from time to time such amounts as may be necessary and needed for the purpose of paying maturing obligations, said money to be borrowed in anticipation of the collection of taxes and assessments and the sale of bonds; that his Honor the Mayor be requested to sign such bond or bonds as may be required, and the City Clerk to affix the corporate seal of the city thereto.

By Mr. Sweeney:

Resolved, That the Comptroller be directed to transfer the sum of one thousand dollars from the Printing and Stationery account of this Board to the Salary account, and to transfer to one account the balance remaining to the credit of Printing, Stationery and Supplies.

By Mr. Smith:

Resolved, That the tax levy made, and all taxes assessed by the Assessors of Jersey City for the year 1877, transcripts of which assessment and levy have been filed with the Clerk of this Board, be and are hereby confirmed, and are hereby directed to be delivered to the City Collector for collection.

The President having called for the yeas and nays on each of the above resolutions they were received and adopted unanimously.

On motion of Mr. Smith the Board then adjourned.

JOHN T. VAN CLEEF, Clerk.

Regular meeting of the Board of Finance and Taxation, held in the City Hall, Thursday, Nov. 1st, 1877, at 7:30 o'clock p. m.

Present—All the members.

On motion of Mr. Smith the reading of the minutes of the last regular meeting held Oct. 25th, 1877, was dispensed with and they were approved as printed.

PRESENTATION OF PETITIONS AND COMMUNICATIONS.

Communication from Arthur Spielman, requesting exchange of a Ravine Road Sewer improvement certificate of $1,000 for a Jersey City Bond. Received and referred to the Committee on Finance.

Communication from Ann E. F. Boyd, notifying the Treasurer that a coupon bond No. 744, due 1890, for $1,000, was stolen from her residence, and requesting the issue of a duplicate bond. Received and referred to the Corporation Counsel.

Communication from the Corporation Attorney stating that the trustees of James Romaine had foreclosed a mortgage on lots 1, 20 and 22, in block 521, that the city authorities opened a street through part of this property and took the whole of lot No. 1 and small portions of lots 20 and 22, taking altogether 2,932 square feet in the opening of Clinton avenue. The city made an award to Daniel Riker of $1,158 20 for the property taken from him in the opening of Clinton avenue, the amount of this award was paid Mr. Riker, who owned the land and who gave a warrant deed to the Mayor and Aldermen for the lands so taken. As no search was made against the property the city authorities were not informed as to the mortgage until proceedings were taken to foreclose by the decree in the case, the complainants will be forced to sell lots 20 and 22, or those portions not taken by the city, and if that part does not bring enough to pay and satisfy the mortgage, the property owned by the city and used for a street will be sold. The amount of principal, interest and costs due on the mortgage will run close to $1,600. Lots 20 and 21 I understand are heavily encumbered with assessment and taxes. I got a stay of proceedings staying the sale on account of the city having bought lot No. 1 in for taxes, but as the law gives permission to the owner to redeem where city bought in for taxes, and as no notice was given to the mortgagee the stay was discharged. I know of no way that the city can get out of paying for this lot or plot of land taken for street purposes and I think it would be well for your Board to pas a resolution giving authority to the City Treasurer, or some one, to be present at the sale of the property, which takes place on Thursday, the 8th day of November, inst., and bid so as to protect the city.

Respectfully yours,

H. TRAPAAGEN.

Received and referred to the President of the Board to consult with the Corporation Counsel for the best interest of the city.

OFFICIAL COMMUNICATIONS.

The City Treasurer reported the following balances in the National Banks at the close of business this day:

Balance credit tax account	
" Assessment account	$120,936 30
" Water account	
Sinking fund, account, 1873	
Sinking fund, account, 1876	

The City Comptroller reported the following receipts of the City Treasury, Oct. 25 to 31, both days included:

General tax account total	$22,972 11
Assessment account, total	286 61
Water account, total	4,844 51
Sinking fund, 1873, total	600 83
" " 1876, "	2,304 13

Both received and ordered filed.

F. G. Wolbert, Clerk of the First District police court report that he had received the the sum of $436 as fines collected which he had paid over to the City Treasurer.

Received and ordered filed.

Resolution from the Board of Aldermen:

Resolved, That the provisions of the resolutions adopted April 3, 1877, wherein and whereby the City Collector was authorized to charge interest at the rate of seven per centum per annum upon all taxes paid on or before June 1, 1877, be and is hereby re-enacted and continued in full force and effect to and including the 31st day of December, 1877, and that the City Collector is hereby authorized to give notice to this effect.

On motion the Board of Aldermen requesting this Board to transfer to one account the balances remaining of appropriations for "Repairs to Public Buildings" and Public Grounds Improvement and Repairs.

In connection therewith Mr. Smith offered the following resolution which was received and adopted.

Resolved, That the Comptroller is hereby authorized to transfer $103 04 from "Repairs to Public Buildings" and $103 25 from "Public Grounds Improvement and Repairs" to one account to be known as "Public Grounds and Buildings Improvement and Repairs" of Board of Aldermen, two concurrent resolutions from the Board of Public Works. Received and referred to the Committee on Taxes and Concurrent Resolutions.

On motion the Board took a recess of five minutes.

On reassembling President Drohan being absent on motion Mr. Smith was appointed President pro tem.

REPORTS OF STANDING COMMITTEES.

The Committee on Taxes and Concurrent Resolutions reported on concurrent resolutions from the Board of Public Works recommending the adoption of the following resolutions:

Resolved, That the following resolution, adopted by the Board of Public Works Oct. 16, 1877, to wit:

Resolved, That the sum of $80 be paid to John Doyle for shoeing horses, be and is hereby concurred in by the Board of Finance and Taxation.

Resolved, That the following resolution, adopted by the Board of Public Works Oct. 2, 1877, to wit:

Resolved, That the sum of $121 50 be paid to John Doyle for shoeing horses for months of May, June and July, be and is hereby concurred in by the Board of Finance and Taxation.

Resolved, That the following resolution, adopted by the Board of Public Works Oct. 23, 1877, to wit:

Resolved, That $50 be paid to G. P. Howell for rent for October; $23 98 to Patrick Lillis for horseshoeing; $19 05 to John A Vill for repairing harness; $6 75 to William Love for repairing harness; $54 to Union Bolt Works for frames and gratings; $52 85 to John Sheridan & Co. for repairing wagon; $35 to J. B. Oltman for gong, &c.; $41 60 to Daniel Davis for lard oil; $2 50 to John Fullam for services as engineer; $437 44 to Warren Foundry and Machine Co for cast iron pipe; $456 to R. D. Wood & Co. for hydrants; $22 14 to Brady & Fitzsimmons for feed for street department horses; $6 to J. W. Harrison for stationery; $39 50 to J. W. Harrison for stationery; $5 60 to J. W. Harrison for paper and soap; $2 50 to A. Walter for repairing clock; $33 50 to Hoboken Coal Co. for coal; $6 to the Argus for corporation printing; $33 50 to the Argus for corporation printing; $135 50 to Evening Journal Association for corporation printing; $9 71 to John W. Harrison for stationery; $290 60 to Daniel Buckley for repairing Morgan street dock, be and is hereby concurred in by the Board of Finance and Taxation.

The President pro tem. having called for the ayes and nays on each of the above resolutions the reports were received and the resolutions adopted unanimously.

The Committee on Salaries and Claims reported on claim of Samuel McBurney, recommending the adoption of the following resolution:

Resolved, That the sum of $100 be paid to Samuel McBurney for one month's salary as expert in examining the books of account of the late Water Registrar, J. V. B. Vreeland, as ordered by resolution.

The same Committee reported on salary list of the extra clerks employed to make out tax bills, recommending the adoption of the following resolution:

Resolved, That warrants be ordered drawn far the payment of salaries of the extra clerks for the month of October, 1877, viz: Geo. E. Sherman, $10.83; G. B. Smith, $10.83; Samuel Brigdhart, $10.83; Harry Halsey, $10.83; T. J. Thomas, $10.83; R. R. Banken, $8.67; James E. Connolly, $10.83; John McAnnally, $10.83; John Hare, $10.83; Timothy Carroll, $10.83; Edward Dunnigan, $10.83; Charles Birdsall, $10.83; Thomas Nelson, $10.83; Timothy Toomey, $10.83; Henry Rothweiler, $10.83; Henry Pattberg, Jr., $10.83; John Peter Vollhardt, $10.83; Francis Woodcock, $10.83; John W. Aymar, $10.83; William H. Tuttle, $10.83, and $18.00 to John Jelly for services as Marshal of the Second District Court from Sept. 27 to Oct. 5th, 1877.

The President pro tem. having called for the ayes and nays, the report was received and the resolution adopted unanimously.

MISCELLANEOUS BUSINESS.

By Mr. Pattberg:

Resolved, That a warrant be ordered drawn on the City Treasurer in favor of E. W. Kingsland, County Collector, for the sum of six thousand dollars on account of County tax for 1876 and 1877.

By Mr. Pattberg:

Resolved, That a warrant be ordered drawn on the City Treasurer in favor of that officer for nine thousand dollars, to transfer that amount from general account in Second National Bank to general account in Hudson County National Bank.

By Mr. Smith:

Resolved, That Tuesday, November 6th, 1877, being a legal holiday under the laws of this State, all the offices under the jurisdiction of, or connected with this Board, be closed on that day.

The President pro tem. having called for the ayes and nays on each of the above resolutions they were adopted unanimously.

On motion of Mr. Sweeney the Board adjourned.

JOHN T. VAN CLEEF, Clerk.

Regular meeting of the Board of Finance and Taxation held in the City Hall, Thursday, Nov. 8th, 1877, at 7.30 o'clock, p. m.

Present—President Drohan, Messrs. Beach, Pattberg and Smith.

Absent—Mr. Sweeney.

On motion of Mr. Pattberg the reading of the minutes of the last regular meeting held Nov. 1st, 1877, was dispensed with and they were approved as printed.

PRESENTATION OF PETITIONS AND COMMUNICATIONS.

Communication from P. J. Condon requesting the exchange of Ravine Road sewer improvement certificates Nos. 56, 6', 68 for $2,169 81, for a Jersey City bond. Received and referred to the Committee on Finance.

Communication from Robert Muirheid for the exchange of Ravine Road sewer improvement certificate No. 55, for $1 000, for a Jersey City bond. Received and referred to the Committee on Finance.

Petition of Henry Gaines, John R. Halladay A Bonnell and others, for a re assessment of the damage and cost of the improvement of Palisade avenue, now Summit avenue, from Grand to Crawford street. Received and referred to the Corporation Counsel.

OFFICIAL COMMUNICATIONS.

Communication from the City Collector, stating that on October 26th, 1877, he had received for collection the tax levy of 1877, amounting to $1,590,496 46. Received and ordered filed

Communication from the Corporation Attorney, stating that the New Jersey Supreme Court had decided the case of Tuxbury against the city, in which a demurrer was filed on the part of the city sustaining the demurrer. This case also decided the cases of Patrick Sheeran and Nancy Baur, brought to recover damages for change of grade on Brunswick street. The Supreme Court also decided the case of Hugh F McDermott against the city, brought upon a rule to show cause why the judgment in favor of the city should not be set aside and a new trial granted. The rule to show cause was discharged. The decision in the Tuxbury case disposes of all the cases now pending against the city on the alleged change of grade on Brunswick street.

The City Treasurer reported the following balances in the National Banks at the close of business this day :

Balance credit tax account	
" Assessment account	
" Water account	$113,2.7 23
Sinking fund, account, 1873	
Sinking fund, account, 1876	

The City Comptroller reported the following receipts of the City Treasury, Nov. 1 to 7, 1877, both days included :

General tax account total	$66,761 93
Assessment account, total	5,616 88
Water account, total	1,369 80
Sinking fund, 1873, total	646 49
" " 1876 "	1,566 38

Both received and ordered filed.

OPINIONS OF CORPORATION COUNSEL.

JERSEY CITY, Nov 3, 1877.

To the Honorable Board of Finance and Taxation of Jersey City:

Gentlemen—I herewith return to you the petition of J. V. B. Vreeland to have taxes apportioned on property owned by him on the Hackensack river which was referred to me for my opinion. The case does not appear to me to be one in which your board can give him relief. If he has any remedy it must be in some other way than under the act to apportion taxes.

Respectfully submitted,
LEON ABBETT, Corp Counsel.

JERSEY CITY, Nov. 2, 1877.

To the Hon. Board of Finance and Taxation of Jersey City:

Gentlemen—The case of William Wilson is a hard one but I cannot see how the city can repay him the taxes and assessments paid by him on the property of another unless the court shall first judicially determine that he is entitled thereto, as having paid the money by mistake. It would not be safe for the city to decide the case upon his exparte affidavit, and in addition it may be a question whether section 5 of the supplement of March 29, 1874, does not apply so as to prevent recovery by Mr. Wilson except from the owner of the lots. The city can facilitate Mr. Wilson in reaching a speedy trial if his counsel advise him to sue the city.

Respectfully submitted,
LEON ABBETT, Corp. Counsel.

Four concurrent resolutions from the Board of Public Works received and referred to the Committee on Taxes and Concurrent Resolutions.

On motion of Mr. Pattberg the Board took a recess of ten minutes.

The Board reassembled—all present except Mr. Sweeney.

REPORTS OF STANDING COMMITTEES.

The Committee on Taxes and Concurrent Resolutions reported on concurrent resolutions from the Board of Public Works recommending the adoption of the following resolutions:

Resolved, That the following resolution adopted by the Board of Public Werks October 30, 1877, to wit:

Resolved, That $16 50 be paid to Vanderbeek & Sons for surveyor's stakes, $46 80 to John McCarthy, for Belgian blocks; $5 .3 to C. Brune, for blacksmith work; $5 50 to H. W. Mohrback, for sharpening pick axes; $243 45 to D. Van Winkle, for Belgian blocks; $9 60 to John Headden, Jr., for coal; $88 63 to D C. Farley, for sundries at Bellville; $40 99 to George B. Lockwood, for plumbing work; $9 44 to Daniel Davis for oil at High Service Works, $9 65 to W. W. Sinclair, for rubber hose; $8 to Harewedell Bro. for repairing safe; $115 84 to Crane Bros. for slating blackboard school No. 7; $42 30 J. C. Herald, for corporation advertising; be and is hereby concurred in by the Board of Finance and Taxation.

Resolved, That the following resolution adopted by the Board of Public Works, October 30, 1877. to wit;

Resolved, That by and with the concurrence of the Board of Finance and Taxation the sum of $1,700 be transferred from the appropriation for salaries and office expenses to the appropriation for the Committee on Streets and Sewers, be and is hereby concurred in by the Board of Finance and Taxation.

The President having called for the ayes and nays on each of the above resolutions, the reports were received and the resolutions were adopted unanimously.

MISCELLANEOUS BUSINESS.

By Mr. Pattberg:

Whereas, At a meeting of this Board, held November 1st, 1877, the communication from the Corporation Attorney concerning the foreclosure and sale of mortgage premises in the suit of the trustees of James Romeyn, complainants, and the Mayor and Aldermen of Jersey City, defendants, was referred to the President to act in connection with the Corporation Counsel in the protection of the interests of Jersey City in said foreclosure; and

Whereas, The sale under said foreclosure was positively set down for Thursday, Nov. 8th, 1877, at 2 o'clock p. m., and the President appearing at said sale and having bid in a certain lot of land covered by said mortgage and situated directly in the line of Clinton avenue, as the same is now laid out, and the President bid for the same the sum of $1,471, that being the amount of the deficiency of the mortgage debt, interest and costs, after the sale of the other lots covered by the mortgage in question; therefore,

Resolved, That the action taken by the President of this Board in the premises, as above set forth, be and is hereby ratified and agreed to and regarded as the action and will of the Board of Finance and Taxation; and be it further

Resolved, That a warrant be ordered drawn upon the City Treasurer in favor of Patrick H. Laverty, Sheriff of Hudson County, for the sum of $1, 471, that being the amount of the purchase money of said lot, and in full for the amount of the deficiency of the mortgage debt, in the suit of the trustees of James Romeyn, complainants,

and the Mayor and Aldermen of Jersey City, defendants, together with interest and cost of foreclosure and Sheriff's costs, provided that said warrant shall not be delivered until a good and sufficient deed be executed by the said Sheriff, drawn by the Corporation Counsel and filed with the City Clerk.

By Mr. Pattberg:

Resolved, That the City Collector be directed to discharge six of the extra clerks appointed by this Board for the purpose of making out tax bills the time of dismissal to date from Nov. 10, 1877.

On motion of Mr. Smith the Board adjourned.

JOHN T. VAN CLEEF, Clerk.

Regular meeting of the Board of Finance and Taxation held in the City Hall, Thursday, Nov. 15th, 1877, at 7.30 o'clock, p. m.

Present—All the members.

On motion of Mr. Sweeney the reading of the minutes of the last regular meeting held Nov. 8th, 1877, was dispensed with and they were approved as printed.

PRESENTATION OF PETITIONS AND COMMUNICATIONS.

Petition of Edward N. Wilson for the return of money paid in error on taxes for the year 1872. Received and referred to the Committee on Taxes and Concurrent Resolutions.

Petition of W. R Renwick to have refunded money paid in error on water rents for the year 1877. Received and referred to the Committee on Taxes and Concurrent Resolutions.

Petition of F. G. Knapp for the return of money paid in error. Received and referred to the Committee on Taxes and Concurrent Resolutions.

Communication from Wm. Brinkerhoff, attorney for W. D. Hatch, giving notice that a mortgage had been foreclosed on certain lots, portions of which lie directly in the line of Cedar street. In the opening of said Cedar street Susan R. Harrington was awarded damages for the taking of said portions of lots, she being the owner of the equity of redemption; that the said W. D. Hatch purchased said land including that portion lying directly in the line of Cedar street, that he being now the owner his seized in fee simple of so much of said mortgaged premises as is colored blue on the map accompanying the communication or if his rights as moitgagee was subject to the action of the City that then he is entitled to the value of so much of Cedar street as was included in his mortgaged premises. And further that the proceeds of said Sheriff's sale were insufficient to satisfy the mortgaged debt. Received and referred to the Corporation Counsel

PRESENTATION OF CLAIMS.

Claim of Jordan Stationery Company of $56 60; of the Argus, $28 70 and $42 50; of Charles S. Clarke, Jr., $7 15.

All the above claims were received and referred to the Committee on Printing, Stationery and Supplies.

OFFICIAL COMMUNICATIONS.

Resolutions from the Board of Police Commissioners requesting certain transfers. Received and referred to the Committee on Finance; two concurrent resolutions from the Board of Public Works. Received and referred to the Committee on Taxes and Conburrent Resolutions.

The City Treasurer reported that there was standing to the credit of all the accounts in the National Banks at the close of business this day the sum of $192,435 36.

The City Comptroller reported the following receipts of the City Treasury, Nov. 8 to 14, 1877, both days included:

General tax account total	$74,775 06
Assessment account, total	391 06
Water account, total	5,263 87
Sinking fund, 1873, total	344 78
" " 1876 "	2,594 20

Both received and ordered filed.

On motion the Board took a recess of 15 minutes.

The Board reassembled—all the members present

REPORTS OF STANDING COMMITTEES.

The Committee on Finance reported on petition of P. J. Condon to have exchanged Ravine road sewer improvement certificates for a Jersey City bond, recommending the adoption of the following resolution:

Resolved, That a bond be issued by the Mayor and City Clerk, under the corporate seal of the city to Patrick J. Condon in the place and stead of two improvement certificates issued by the Ravine Road Sewer Commissioners, Nos. 67 and 68 of the aggregate amount of $1,601 07, said bond to be of the same denomination as the aggregate amount of said improvement certificates to be dated Oct. 4th, 1877, and payable in two years from its date, to bear interest at the rate of seven per centum per annum, and before said bond is delivered the said improvement certificates shall be cancelled by the City Comptroller.

The same committee reported on resolutions from the Board of Police Commissioners, recommending the adoption of the following resolutions:

Resolved, That the sum of $1,500 be transferred from the appropriation to the Committee on Lamps and Lights to the credit of the Committee on Hospitals and Dispensaries of the Board of Police Commissioners.

Resolved, That the sum of $2,400 be transferred from the appropriation to the Committee on Lamps and Lights to the credit of the Committee on Station Houses and Prisons of the Board of Police Commissioners.

The President having called for the ayes and nays the reports were received and the resolutions adopted unanimously.

The Committee on Taxes and Concurrent Resolutions reported on concurrent resolutions from the Board of Public Works recommending the adoption of the following resolutions:

Resolved, That the following resolution adopted by the Board of Public Works November 8, 1877, to wit:

Resolved, That $232 be paid to Dennis Byrnes for Belgian blocks for reconstruction of Pavonia avenue; $94 50 to Dennis Byrnes for reconstruction of sewer; $2 to Jersey City Gas Light Company for gas consumed in stable; $12 to Charles Aschbech for reconstructing pavement on Palisade avenue; $60 07 to James Hogan for Belgian blocks; $27 50 to Thomas Cahill for Belgian blocks; $5 to Edward Marks for cleaning gauges; $18 15 to D. C. Farley for sundries at Belleville; $74 53 to Charles Boltwood for oil and steel at Belleville; $38 63 to Cornelius Conlin for feed at Belleville; $34 55 to J. F. Knoeller for repairing wagon; $90 to the Argus for corporation advertising; $17 to the Freie Presse for corporation advertising; $17 75 to Jersey City Gas Light Company for gas consumed in the office, be and is hereby concurred in by the Board of Finance and Taxation.

Resolved, That the following resolution adopted by the Board of Public Works, November 8, 1877 to wit:

Resolved, That by and with the concurrence of the Board of Finance and Taxation and approval of the Mayor and Aldermen, the report of the Committee on Streets and Sewers upon the application in writing of P. Rademann and others, presented to this Board on the 24th day of July, 1877, for the improvement of Seventh street, from the westerly line of Monmouth street to the northeasterly line of Newark avenue as follows: Graded to the established grade, the sidewalks flagged with four foot flags, the flagging reset where necessary, new curb set and old curb reset where necessary, bridge stone crosswalks relaid and new bridge stone crosswalks laid where necessary, and the road way paved with Belgian block pavement, be and the same is hereby accepted by this Board, which hereby declares its determination to make said improvement unless at or before the time hereafter to be appointed for hearing parties in relation thereto a remonstrance shall be presented to this Board signed by the owners of the property liable to more than one-half the assessment therefore, and the Commissioners of Assessment with the aid and assistance of the Bureau of Survey, be and are hereby directed to make and report to this Board an estimate of quantities and kind of excavation and filing, and amount of work to be done and materials to be furnished for the making and completion of the said improvement, and that upon the filing of such report the Clerk of this Board shall advertise for proposals for doing such work and furnishing such materials in the manner and for the length of time required by law, be and is hereby concurred in by the Board of Finance and Taxation.

Resolved, That the following resolution adopted by the Board of Public Works, Nov. 8th, 1877, to wit:

Resolved, That by and with the concurrence of the Board of Finance and Taxation and approval of the Mayor and Aldermen, the report of the Committee on Streets and Sewers, upon the application in writing of P. Glenny and others, presented to this Board on the 9th day of October, 1877, for the improvement of Hutton street from Germania avenue to easterly side of Sanford Place, as follows: Graded to

the established grade, the sidewalks flagged and the streets curbed, be and the same is hereby accepted by this Board, which hereby declares its determination to make said improvement, unless at or before the time hereafter to be appointed for hearing parties in relation thereto a remonstrance shall be presented to this Board signed by the owners of property liable to more than one half the assessment therefore; and that the Commissioners of Assessment, with the aid and assistance of the Bureau of Survey, be and are hereby directed to make and report to this Board an estimate of the quantities and kind of excavation and filling and amount of work to be done and of the materials to be furnished for the making and completion of the said improvement, and that upon the filing of such report the clerk of this Board shall advertise for proposals for doing such work and furnishing such materials in the manner and for the length of time required by law, be and is hereby concurred in by the Board of Finance and Taxation.

The President having called for the ayes and nays on each of the above resolutions the reports were received and the resolutions adopted unanimously.

The Committee on Printing, Stationery and Supplies reported recommending the adoption of the following resolutions:

Resolved, That the sum of $119 10 be paid to John O'Mara for repairing furnaces and stoves in the City Hall.

Resolved, That the sum of $28 70 be paid to the Argus for printing manuals and corporation advertising.

Resolved, That the sum of $203 80 be paid to the Jordan Stationery Company for blank books and stationery furnished City Collector.

Resolved, That the sum of $42 50 be paid The Argus for Corporation printing—manuals, pages 65 to 70, and affidavits for Commissioners of Appeal in cases of taxation.

Resolved, That the sum of $7.15 be paid to Charles S. Clarke, Jr., for stationery furnished office of the Board of Finance and Taxation.

Resolved, That the sum of $56 60 be paid to the Jordan Stationery Company for blank books and stationery furnished City Collector.

The President having called for the ayes and nays on each of the above resolutions, the reports were received and the resolutions adopted unanimously.

MISCELLANEOUS BUSINESS.

By Mr. Pattberg:

Resolved, That a warrant be ordered drawn on the City Treasurer in favor of E. W. Kingsland, County Collector, for the sum of fifteen hundred ($15,000) dollars on account of County tax for 1877.

By Mr Pattberg:

Resolved, That a warrant be drawn on the City Treasurer in favor of said officer, to transfer $ 03.80 from Water to General account, to replace said amount for printing on Water account.

The President having called for the ayes and nays on each of the above resolutions, they were adopted unanimously.

On motion of Mr. Sweeney the Board adjourned.

JOHN T. VAN CLEEF, Clerk.

Regular meeting of the Board of Finance and Taxation held in the City Hall, Thursday, November 22, 1877, at 7:30 P. M.

All the members present.

On motion of Mr. Smith the reading of the minutes of the last regular meeting held November 15, 1877, was dispensed with and they were approved as printed.

PRESENTATION OF PETITIONS AND COMMUNICATIONS.

Petition of W. W. Astor Trustee, &c., for exchange of coupon for Registered Bonds received and referred to the Committee on Finance.

Petition of H. Montague, attorney for Ebenezer Montague, for return of money on sale of May 4, 1869, for water rents of 1868.

In connection with the above petition the following resolution was presented by Mr. Smith

Resolved, That the sale made by the Corporation of the City of Hudson, May 4, 1869, for Water Rents of 1868, of lots 21 and 22 Beacon avenue, block 105 be cancelled of record by the City Clerk for the reason that said Water rents were paid March 12, 1869, and the sum of $9.45 with interest thereon at the rate of seven per cent. per annum to be paid to H. Montague, attorney for Ebenezer Montague the purchaser to refund purchase money paid by him and that the warrant therefor be delivered upon the surrender to the City Clerk for cancellment the declaration of sale for said lots.

The President having called for the ayes and nays the petition was ordered filed and the resolution unanimously adopted.

Petition of Michael Donovan for payment of a balance of $154 for killing dogs, as poundkeeper. Received and referred to the Committee on Salaries and Claims.

Petition of John Halliard, agent for the estate of the Most Rev. James Rosevelt Bailey, deceased, for exemption from taxation of certain lots used for cemetery purposes received and referred to the Committee on Taxes and Concurrent Resolutions.

OFFICIAL COMMUNICATIONS.

Resolution from the Board of Police Commissioners, requesting transfer of $2,000 to the credit of the Committee on Station Houses and Prisons from the appropriation to the Committee on Lamps and Lights. Received and referred to the Committee on Taxes and Concurrent Resolutions.

OPINIONS OF THE CORPORATION COUNSEL.

On petition of Edward Benson:

Jersey City, Nov. 2d, 1877.

To the Hon. the Board of Finance and Taxation of Jersey City:

Gentlemen: On the 26th of July, 1877, the Corporation Attorney gave your Board an opinion in the case of Edward Benson, in which I fully concur.

Mr. Benson has no legal claim against the city which he can enforce, as he admits that he is barred by the statute of limitations. More than six years have elapsed since his cause of action accrued. He asks the city not to set up this defence but to examine the claim as one equitably and justly due him. The city is not obliged to plead the defence of the statute of limitations, and if they do not plead it Mr. Benson will recover if he legally establishes his claim. You can pay this claim if it is otherwise just, notwithstanding over six years have past since it became due. Whether or not you ought to pay this claim is exclusively for you to determine. You have the legal power to pay but no recovery can ever be had against the city if you refuse to pay. The law officers of the city will feel it their duty to plead the statute of limitations unless you expressly direct them not to do so.

Respectfully submitted,

LEON ABBETT, C. C. J. C.

Received and referred to the Committee on Finance.

On petition of Henry Gaines and others.

To the Hon. the Board of Finance and Taxation of Jersey City:

Gentlemen—I return to you the petition of Henry Gaines and others for a re-assessment of improvement of Palisade, now Summit avenue, and respectfully suggest that you refer it to the Corporation Attorney, who has in charge the matters of setting aside the various erroneous assessment as he may have already taken action in this matter. Mr. Traphagen can consult with me if he has not already acted in this particular case and I will advise with him.

Respectfully submitted,

LEON ABBETT, C. C., J. C.

Received and Referred to the Corporation Attorney.

On communication from Wm. Brinkerhoff, attorney for W. D. Hatch

To the Hon. the Board of Finance and Taxation of Jersey City:

Gentlemen—I return to you the petition of W. D. Hatch so that the proper committee of your Board may ascertain from Mr. Hatch, or his attorney, Mr. Brinkerhoff, exactly what he is willing to do, and if he wants compensation, exactly how much he desires If his proposition is regarded by you favorably I will then take up the matter and see if the city can legally act. As the case stands I think additional legislation will be necessary to raise any money or issue bonds for the purpose required. Upon this point, however, I will not pass a definite opinion until I know what Mr. Hatch demands.

Respectfully submitted,

LEON ABBETT, C. C. of J. C.

Received and referred to Committee on Taxes and Concurrent Resolutions.

Four concurrent resolutions from the Board of Public Works, received and referred to the Committee on Taxes and Concurrent Resolutions.

The City Treasurer reported the following balance in the National Banks at the close of business this day, Total credit to all the account $249,699 47.

The City Comptroller reported the following receipts of the City Treasury, Nov. 15th to 21st, both days inclusive.

General tax account, total	$70,076 05
Assessment account, total	3,003 35
Water account, total	13,244 53
Sinking Fund account, 1873, total	607 56
Sinking Fund account, 1876, total	918 92

Both received and ordered filed.

Resolution from the Board of Aldermen requesting the transfer of thirty dollars from the account of Armories and Supplies to the credit of Printing, Stationery and Supplies of the Board of Aldermen. Received and referred to the Committee on Taxes and Concurrent Resolutions,

Resolution from the Board of Aldermen requesting transfer of one hundred dollars from account of Public Grounds and Buildings to the credit of Printing, Stationery and Supplies of the Board of Aldermen.

Received and referred to the Committee on Taxes and Concurrent Resolutions.

Resolution from the Board of Aldermen stating that the next regular meeting of the Board of Aldermen will be held in the city clerk's office, and tendering the use of the Aldermanic Chamber to the Board of Commissioners of Appeal in case of taxation for their first meeting of November 27th, 1877.

Received and ordered filed, and the clerk directed to tender to the Board of Aldermen the thanks of this Board.

On motion the Board took a recess of ten minutes.

The Board re-assembled; all the members present.

REPORTS OF STANDING COMMITTEES.

The Committee on Taxes and Concurrent Resolutions reported on petition of F. G. Knapp, recommending the adoption of the following resolution:

Resolved, That a warrant be drawn on the City Treasurer in favor of F. G. Knapp for the sum of $3, being amount of water tax for use of hose paid in error at house No. 215 Warren street, and that the Water Registrar be notified.

The same committee reported on petition of Edward N. Wilson, recommending the adoption of the following resolution:

Resolved, That a warrant be drawn on the City Treasurer in favor of E. N. Wilson for the

sum of $68 88, being amount of taxes for the year 1872, paid in error on lots 1 to 4, block 644, and lots 9 to 12, block 645, and that the City Collector be notified.

The same Committee reported on petition of Wm. R. Renwick, recommending the adoption of the following resolution:

Resolved, That a warrant be drawn on the City Treasurer for the sum of $10, in favor of W. R. Renwick, being amount paid by him in error for water rents, for the year 1877 and 1878, on lot 116 and 118, block 173, and that the Water Registrar be notified.

The same committee reported on concurrent resolutions from the Board of Public Works, recommending the adoption of the following resolutions:

Resolved, That the Comptroller be requested to transfer the sum of $557 02 from the account of reconstruction of the Committee on Streets and Sewers to the account of cleaning and repairing of the same committee of the Board of Public Works.

Resolved, That the following resolution, adopted by the Board of Public Works Nov. 8, 1877, to wit:

Resolved, That the sum of $40 be paid to John L. McGimpsey for bill posting, be non-concurred in for the reason that the charge of $20 for posting 300 bills in Greenville is nearly if not quite twice the amount it should be.

Resolved, That the following resolution, adopted by the Board of Public Works Nov. 13, 1877, to wit:

Resolved, That the sum of $54 be paid to Martin Richert for repairing receiving basins; $158 39 to W. B. Waite for feed for street department horses; $55 95 to J. A. Vill for repairing harness; $59 50 to P. Obergfell for blacksmith work; $6 97 to Geo Beck for repairing receiving basins; $185 to H. Glennon for one horse; $32 67 to H. Spengeman for rent of stable two months; $61 05 to E. Archer for repairing sewer culverts; $64 25 to Muldoon & Harrison for blacksmith work; $43 04 to A. J. Rapp for feed for street department horses; $6 45 to Francis Agnew for extra work on Warren street; $7 54 to C. Brune for blacksmith work; $101 to Telfair & Snedeker for machinery oil; $24 to William Mangan for whitewashing at high service works; $69 68 to Newell Steam Pump Works for repairing pump at high service $70 62 to D. M. Terry for eclipses injecter; $160 32 to John Mohlberg for painting at Belleville; $12 27 to Wm. Colbern, for mason work at pipe yard; $5 48 to N. C. McCormack for harness, straps, &c.; $42 57 to Dodge, Meigs & Co. for spruce plank; $185 to Michael Muller for mason work in Wayne street; $702 23 to George Beck, carpenter work and painting, as per contract; $100 50 to Chas. Kost for carpenter work in office; $3 to American District Telegraph Co. for rent of instrument; $146 45 to J. W. Harrison for portfolios and stationery, be and is hereby concurred in by the Board of Finance and Taxation.

Resolved, That the Comptroller be requested to transfer from the account of Public Grounds and Buildings of the Board of Public Works the sum of $1,100 to the account of the Committee on Streets and Sewers, Repairing and Cleaning; and that the sum of $300 be transferred from the account of Public Grounds and Buildings to the account of Printing and Stationery of the same Board.

The President having called for the ayes and nays on each of the above resolutions, the reports were received and the resolutions adopted unanimously,

MISCELLANEOUS BUSINESS.

By Mr. Pattberg:

Resolved, That a warrant be ordered drawn upon the City Treasurer in favor of that officer for the sum of thirty-seven thousand dollars, to transfer that amount from general account to assessment account as a loan.

By Mr. Pattberg:

Resolved, That warrants be ordered drawn on the City Treasurer in favor of that officer, as follows, to be deposited in the Hudson County National Bank to credit of interest due December, 1877:

On General account	$941 50
On Assessment account.....	45,500 00
On Water account.....	8,680 00

The President having called for the ayes and nays on each of the above resolutions, they were adopted unanimously.

By Mr. Smith and carried:

Moved, That when this Board adjourns it be to meet on Tuesday evening, Nov. 27th, 1877, at 7.30 o'clock p. m.

On motion of Mr. Smith the Board then adjourned.

JOHN T. VAN CLEEF, Clerk.

Regular meeting of the Board of Finance and Taxation held in the City Hall, Tuesday, Nov. 27th, 1877, at 9:30 o'clock, P M.

Present—All the members.

On motion of Mr. Smith the reading of the minutes of the last regular meeting held Nov. 22 1877, was dispensed with and they were approved as printed.

PRESENTATION OF PETITIONS AND COMMUNICATIONS.

Petition of Linn & Babbitt, Attorneys, for D. Watts, to have reduction on back taxes.

Petition of David Graham for return of money paid in error.

Both petitions were received and referred to the Committee on Taxes and Concurrent Resolutions.

PRESENTATION OF CLAIMS.

Claim of Samuel McBurney of $100 for salary as expert for the month of November. Claim of J. A. McLaughlin of $78 75 for services as stenographer. Received and referred to the Committee on Salaries and Claims.

Claim of B. Corduan of $5 45 for furnishing lock and keys for office of Board of Finance and Taxation. Claim of the Argus of $15 50 for advertising and printing manuals. Both received and referred to the Committee on Printing, Stationery and Supplies.

OFFICIAL COMMUNICATIONS.

The City Comptroller reported the following receipts of the City Treasury, Nov. 22d to 26th, both days included.

General tax account, total	$61,446 70
Assessment account, total	574 58
Water account, total	5,089 78
Sinking fund, 1873, total	394 74
Sinking fund, 1876, total	827 58

Received and ordered filed.

Opinion of the Corporation Counsel:

Jersey City, Nov. 26, 1877.

To the Hon. the Board of Finance and Taxation of Jersey City:

Gentlemen—You have referred to me the bill of the People's Gas Light Company of Jersey City, for $28 28, for gas consumed in engine house No. 11 from Nov. 30, 1874, to April 3, 1876. This bill should be paid if the gas was furnished as stated and the price was that agreed upon, or if no price was agreed upon, then the fair and reasonable price for it at that time. If this case comes under chapter 165 of the laws of 1876, "An act respecting certain indebtedness in cities," approved April 21, 1876, then so much of this bill as charged for gas furnished up to Dec. 1, 1875, should be paid under that act, but if it does not come within that act or you cannot pay it under that act then the fire department should pay this bill out of its appropriation, if the bill is correct and the price proper as I have stated above. Respectfully submitted,

LEON ABBETT, Corp. Counsel.

The opinion of the Counsel, with the claims, were on motion referred to the Board of Fire Commissioners, as by the opinion of the Corporation Counsel it was impossible for this Board to order the same paid.

The City Collector certified that he had received, Nov. 22d, 1877, for collection in his office the following assessment map sewer in Webster avenue and Griffith street, from the north side of lot 246 to New York avenue, $2,888 21. Received and ordered filed.

Nine concurrent resolutions from the Board of Public Works, received and referred to the Committee on Taxes and Concurrent Resolutions.

A communication from the Board of Public Works in regard to the appropriations required for the next three months. Received and referred to the Committee on Finance.

REPORTS OF STANDING COMMITTEES.

The Committee on Taxes and Concurrent Resolutions reported on concurrent resolutions from the Board of Public Works recommending the adoption of the following resolutions:

Resolved, That the following resolution adopted by the Board of Public Works, Nov. 20, 1877, to wit:

Whereas, On the 29th day of May, 1877, application was made to this Board for the construction of a sewer in Sherman avenue from Franklin street to 80 feet south of Hutton street; and

Whereas, On the 26th day of Obtober, 1877, the Commissioners of Assessments filed with the Board of Public Works their preliminary sketch for said improvement; and

Whereas, On the 19th day of November, 1877, this Board met and heard all parties interested in said application who appeared, and all remonstrances against said improvement that were presented in writing; and

Whereas, This Board has determined that a remonstrance against the said improvement, signed by the owners of the property liable to more than one-half of the assessment therefor has not been presented; therefore,

Resolved, That by and with the concurrence of the Board of Finance and Taxation said improvement be made; that the contract for said work and materials be awarded to William Aird, he being the lowest bidder for the whole work and materials, and that the Corporation Attorney be and is hereby directed to prepare and have executed the necessary contract for the same, be and is hereby concurred in by the Board of Finance and Taxation.

Resolved, That the following resolution adopted by the Board of Public Works, Nov. 20th, 1877, to wit:

Resolved, That the sum of $52 06 be paid to Daniel Davis for castor oil; $7 80 to R. H. Worthington for oil cups; $20 05 to John Maloney for plumbing work; $32 87 to James Kelter for flagging, etc., at pipe yard; $41 82 to Maxwell Bros. for feed for pipe yard horses; $24 60 to L. Collett for blacksmith work; $13 27 to John McLaughlin for Belgian blocks; $9 55 to L. Collett for sharpening pick-axes; $47 50 to Hudson Insurance Co. for insurance on public school No. 8; $47 50 to State Insurance Co. for insurance on public school No. 8; $47 50 to Manufacturers' Insurance Co. for insurance on public school No. 8; $47 50 to Germania American Insurance Co. for insurance on public school No. 8; $86 87 to Daniel Buckley for labor and materials, be and is hereby concurred in by the Board of Finance and Taxation.

The same Committee reported on resolutions from the Board of Police Commissioners and Board of Aldermen; recommending the following resolutions:

Resolved, That the Comptroller be directed to transfer the sum of two thousand dollars from the account of Lamps and Lights to the account of salaries, station houses and prisons of appropriations to Board of Police Commissioners, and the sum of one hundred dollars from the account of Public Grounds and Buildings, also the sum of $30, from the account of Armories and Supplies to the appropriation to the account of Printing, Stationery and Supplies of Board of Aldermen.

The same Committee to whom was referred November 22d, two concurrent resolutions from the Board of Public Works for the setting aside of the assessment map for the flagging, curbing and grading intersection of North 4th street, and for the grading of North 4th street would report against concurring in either of the resolutions on the ground that it is not a matter for concurrent resolutions. The President having called for the ayes and nays on each of the above resolutions, the reports of the Committee were received and the resolutions and recommendation were adopted unanimously.

The Committee on Salaries and Claims to whom was referred the petition of Michael Donovan for the payment of $154 for killing dogs as pound keeper respectfully report that they have investigated the genuineness of the claim and find that the original claim was presented to the Board of Aldermen and referred to the Committee on Finance which said Committee reported a certain amount due to Donovan which the Committee intended to be in full for all claims for killing dogs your Committee do not consider that the claim of Michael Donovan should be paid.

The same Committee reported the salary list for the month of November, 1877, recommending the adoption of the following resolution:

Resolved, That warrants be ordered drawn for

the payment of salaries for the month of Nov. 1877, when due, namely: Chas. Siedler, Mayor, $166 66; Thos. Earle, City Treasurer, $250; Sam'l C. Nelson, City Comptroller, $250; Leon Abbett, Corp. Counsel, $416 66; Henry Traphagen, Corp. Attorney, $291 6?; Wm. Stevens, Clerk to Comptroller, $100; Isaac Morrow, Jr., Clerk to Treasurer, $100; John T. Van Cleef, Clerk to Board of Finance and Taxation, $100; Andrew D. Whyte, Assistant Collector, $125; Clerks to Collector, James T. Grady, $80; S. D. Dickinson, $80; John Creech, $80; D. T. Jeffreys, $80; Walter Kissam, $80; Seneca Barker, $80; Louis E. Smith, $80; John T. M. Kaylor, $80; James S. Browning, Messenger, $50; Patrick O'Neill, tax bill distributor, 24 days, at $3, $72; John McGuighan, Marshal, 1st district court, $75; William H. Powell, Marshal, 2d district court, $80; F. C. Wolbert, Clerk to Police Court, $75; Clerks to City Clerk, Thomas K. Halstead, $100; N. E. Feurey, $83 38; A. L. Sears, and Mayor, $83 33; Edward S. Smith, Assessor, 1st district, $125; Dennis McLaughlin, Assessor, 2d district, $125; Hugh Dugan, Assessor, 3d district, $125; Martin Logan, Assessor, 4th district, $125; John M. Parks, Assessor 5th district, $125; J. C. Clarke, Assessor, 6th district, $125; The Argus, printing minutes, $250; The Journal, printing minutes, $250; Ann Norton, cleaning rooms in City Hall, $36; Bridget Parker, cleaning rooms in City Hall, $36; Samuel Bridgart, extra clerk in bill room, $65; John W. Aymar, extra clerk in bill room, $65; Henry Pattberg, Jr., extra clerk in bill room, $65; Timothy Carroll, extra clerk in bill room, $65; Charles Birdsall, extra clerk in bill room, $65; John W. McNally, extra clerk in bill room, 65; Geo. B. Smith, extra clerk in bill room, $65; T J. Thomas, extra clerk in bill room, $65; James E. Connolly, extra clerk in bill room, $65; Timothy Toomey, extra clerk in bill room, $65; Henry Rothweiler, extra clerk in bill room, $65; Harry Halsey, extra clerk in bill room, $65; Wm. H. Tuttle, extra clerk in bill room, 29 days, $62 83; Thomas Nelson, extra clerk in bill room, 9 days, $19 50; John Peter Volbardt, extra clerk in bill room, 10 days, $21 67; F P. Woodcock, extra clerk in bill room, 10 days, $21 67; W. E. Sherman, extra clerk in bill room, 10 days, $21 67; Edward Dunnigan, extra clerk in bill room, 9 days, $19 50; R. R. Ranken, extra clerk in bill room, 5 days, $10 83; John Hare, extra clerk in bill room, 22 days, $47 67.

The President having called for the ayes and nays on each of the above resolutions, the reports of the committee were received and the resolutions were adopted unanimously.

The Committee on Printing, Stationery and Supplies reported on claim of The Argus, recommending the adoption of the following resolutions:

Resolved, That the sum of $16 50 be paid to The Argus for printing 25 copies of law case of Jersey City vs. against Township of Union; on claim of Isaac S. Taylor, recommending the adoption of the following resolution:

Resolved, That the sum of $21 50 be paid to Isaac S. Taylor for taking testimony in the case of James Romeyn vs the Mayor and Alderman of Jersey City; on claim of the Argus recomending the adoption of the following resolution:

Resolved that the sum of $15 50 be paid to the Argus for printing notices of the commissioners of Appeals, and four pages of manuals; on claim of the Jordan Stationery company recommending the adoption of the following resolution:

Resolved, That the sum of $173 85 be paid to the Jordan Stationery Co. for stationery furnished City Collector, Oct, 18, 1877.

The president having called for the ayes and nays on each of the above resolutions the reports of the committee were received and the resolutions were adopted unanimously.

MISCELLANEOUS BUSINESS.

By Mr. Pattberg:

Resolved, That the comptroller be requested to transfer from the Committee on Salaries and Claims the sum of $600, to the Committee on Printing, Stationery and Supplies of this Board.

By Mr. Pattberg:

Resolved, That a warrant be ordered drawn on the City Treasurer in favor of E. W. Kingsland, County Collector, for the sum of $10,000 on account of county tax for the year, 1875.

By Mr. Pattberg:

Resolved, That the following clerks be appointed in the Collector's office under the direction of the City Collector at a salary of $65 per month from Dec. 1, 1877, as assistant clerks: John Peter Volhardt, Richard R. Ranken, George E. Sherman, Thomas Nelson, Francis P. Woodcock, Edward Dunnigan.

By Mr. Smith:

Resolved, That Thursday, Nov, 29th, being Thanksgiving day, all offices connected with or under control of this Board be closed.

By Mr. Smith:

Resolved, That when this board adjourns it be to meet Friday, Nov. 30th, 1877, at 7 o'clock p. m.

The President having called for the ayes and nays on each of the above resolutions they were received and adopted unanimously.

On motion of Mr. Sweeney the board then adjourned.

JOHN T. VAN CLEEF, Clerk.

Regular adjourned meeting of the Board of Finance and Taxation, held in the City Hall, on Friday, Nov. 30th, 1877, at 7:30 o'clock p. m.

Present—All the members.

On motion of Mr. Beach the reading of the minutes of the last regular meeting held November 27th, 1877, was dispensed with and they were approved as printed

PRESENTATION OF CLAIMS.

Claims of McAvoy Bros. of $20 80 for stationery furnished City Comptroller; received and referred to the Committee on Printing, Stationery and Supplies.

REPORTS OF STANDING COMMITTEES.

The Committee on Taxes and Concurrent Resolutions reported on concurrent resolutions from the Board of Public Works recommending the adoption of the following resolutions:

Resolved, That the following resolution, adopted by the Board of Public Works Nov. 27th, 1877, to wit:

Resolved, That $115 50 be paid to the "Evening Journal Association" for corporation advertising; $65 to the "Evening Journal Association" for corporation advertising; $65 to "The Frale Presse" for corporation advertising; $29 60 to "The Argus" for corporation advertising, be and is hereby concurred in by the Board of Finance and Taxation.

The same committee reported on resolution from the Board of Public Works asking this Board to consolidate certain accounts, recommending the adoption of the following resolution:

Resolved, That the Comptroller be requested to consolidate the accounts of cleaning and repairing streets and reconstruction of streets and sewers of the Board of Public Works appropriations for the years 1877-'78, to one account, viz.: Streets and Sewers for cleaning and repairing.

The President having called for the ayes and nays on each of the above resolutions, the reports of the Committee were received, and the resolutions adapted by the following vote:

Yeas—President Drohan, Messrs. Smith Pattberg and Sweeney.

Nay—Mr. Beach.

The Committee on Finance reported on resolution from the Board of Public Works, recommending the adoption of the following resolution:

Resolved, That the following resolution, adopted by the Board of Public Works Nov. 27, 1877, to wit:

Resolved, That for the purpose of carrying out provisions of the City Charter and discharging the duties of the Board of Public Works dependent on the several committee, by and with the concurrence of the Board of Finance and Taxation, be and are hereby authorized to expend for the 3 months ending March the 1st, 1878, for incidental expenses and other matters not heretofore concurred in, an amount of money not exceeding the several amounts set opposite each committee, namely:

Streets and Sewers, $14,000; Pumping and Reservoirs, $3,500; Extensions and Distributions, $3,000; Water Rates and Assessments, $2,000, Public Buildings and Grounds, $1,500; Printing and Stationery, $600; Railroads; Wharves and Piers, $600. Be and is hereby concurred in by the Board of Finance and Taxation.

The President having called for the ayes and nays on each of the above resolutions, the reports of the Committee were received, and the resolutions adopted unanimously.

The Committee on Salaries and Claims reported on claim of J. A. McLauchlan of $78.75, recommending the adoption of the following resolution:

Resolved, That the sum of $78 75 be paid to J. A. McLaughlan for services as stenographer in taking notes of argument for Corporation Attorney and Counsel in reference to rights of certain boards to hold office.

The same committee reported on claim of Samuel McBurney recommending the adoption of the following resolution:

Resolved, That the sum of $100 be paid to Samuel McBurney for salary as expert in examining the books and accounts of J. V. B. Vreeland late Water Registrar for month of November, 1877.

The President having called for the ayes and nays on each of the above resolutions, the reports were received and the resolutions adopted unanimously.

The Committee on Printing, Stationery and Supplies reported on claim of McAvoy Brothers recommending the adoption of the following resolution:

Resolved, That the sum of $20 80 be paid to McAvoy Brothers for stationery furnished the City Comptroller, Nov. 26, 1877.

The President having called for the ayes and nays on the above resolutions, the report of the committee was received and the resolution adopted unanimously.

MISCELLANEOUS BUSINESS.

By Mr. Pattberg:

Resolved, That the time of Samuel McBurney as expert to examine the books of account of J. V. B. Vreeland, late water registrar, be extended not to exceed the space of 4 months from the expiration of the time of the last extension at the same salary

The President having called for the ayes and nays on the above resolution it was adopted unanimously.

By Mr. Smith and carried:

Moved, That when this Board adjourns it be to meet on Thursday, Dec. 4, 1877, at 7:30 o'clock p. m.

On motion of Mr. Smith the Board then adjourned.

JOHN T. VAN CLEEF, Clerk.

Regular meeting of the Board of Finance and Taxation, held in the City Hall, Thursday, December 6, 1877, at 7:30 o'clock p. m.

Present—All the members.

On motion of Mr. Pattberg, the reading of the minutes of the last regular meeting, held November 27, 1877, was dispensed with, and they were approved as printed.

PRESENTATION OF PETITIONS AND COMMUNICATIONS.

Petition of P. J. Condon to have exchanged ravine road sewer improvement certificates 56 and 70 for a Jersey City bond, received and referred to the Committee on Finance.

PRESENTATION OF CLAIMS.

Of Joseph F. Randolph of $66.67, referees's fees in case of Wm. P. Douglass against "the Mayor and Aldermen of Jersey City;" received and referred to the Committee on Finance.

Claim of "The Argus" of $64 90 for printing law cases and manuals; claim of R. B. Earle of $8 75 for shades and fixtures furnished Comptroller's office. Both claims were received and referred to the Committee on Printing, Stationery and Supplies.

Claim of John W. Burnett of $30, referred to this Board from the Board of Aldermen; received and referred to the Corporation Counsel.

OFFICIAL COMMUNICATIONS.

Frederick C. Wolbert, clerk to the First District Police Court, reported that he had received for the month of November $366 50 for fines, which he had paid over to the City Treasurer. Received and ordered filed.

The City Comptroller reported the following receipts of the city treasury Nov. 29 to Dec. 5, both days included:

General tax account, total	$58,190 00
Assessment account, total	3,000 72
Water account, total	32,667 35
Sinking Fund account, 1873, total	323 11
Sinking Fund account, 1876, total	1,343 23

The City Treasurer reported the following balances in the national banks at the close of business this day:

Balance credit tax account	
" Assessment account	$193,559 96
" Water account	
Sinking fund, account, 1873	
Sinking fund, account, 1876	

Both received and ordered filed.

Three concurrent resolutions from the Board of Public Works received and referred to the Committee on Taxes and Concurrent Resolutions.

On motion the Board took a recess of 5 minutes. The Board reassembled, all the members present.

REPORTS OF STANDING COMMITTEES.

The Committee on Taxes and Concurrent Resolutions reported on concurrent resolutions from the Board of Public Works recommending the adoption of the following resolutions:

Resolved, That the following resolution adopted by the Board of Public Works, Nov. 27, 1877, to wit:

Resolved, That $48 be paid to Michael Campbell for incidental expenses paid for collections at public docks be non-concurred in for the reason that your committee do not believe the expense necessary, nor should it be incurred; the collection should be made at the dock and your committee doubt the authority of this Board to concur in payment of such claims.

Resolved, That the following resolution, adopted by the Board of Public Works Nov. 27th, 1877, to wit:

Resolved, That $3 be paid to Simon Joseph for glass; $35 50 to D. C. Farley for sundries; $159 45 to American Asphalting Co., for asphalting; $58 60 to Bailey, Crane & Webster for lumber at Belleville; $139 50 to Marvin Safe and Scale Co., for scale at Belleville; $23 31 to Richard Dudgen for repairing claw jacks; $398 16 to Hughes & Phillips for machinery supplies at Belleville; $72 to D. C. Farley for corporation cocks; $6 25 to Vanderbeek & Sons for cement; $18 25 to McAvoy Bros., for stationery; $8 30 to F. H. Reidel for plumbing work; $32 77 to F. H. Reidel for work on furnace in office; $10 to Horwedel & Co., for moving safe in office; $2 50 to McAvoy Bros., for manifold papers; $8 to John O'Mara for stove pipe, be and is hereby concurred in by the Board of Finance and Taxation.

Resolved, That the following resolution adopted by the Board of Public Works, Nov. 27th, 1877, to wit:

Resolved, That $187 55 be paid to W. H. Waite for feed for street department horses; $393 49 to Michael Shannon for Belgian blocks; $424 50 to Michael Shannon for Belgian blocks; $5 56 to Michael P. Moran, for plumbing work at stables, $2 50 to Chas. Boltwood for oil bbls. and pails; $6 to Henry Church for basin head; $44 37 to Noonan & Carroll for blacksmith work, be and is hereby concurred in by the Board of Finance and Taxation.

The same Committee reported on petition of David Graham for the return of money paid in error, recommending the adoption of the following resolutions:

Resolved, That a warrant be drawn in favor of David Graham for the sum of $158 81 to return to him that amount, it having been paid by him in error to the City Collector, on Oct. 29, 1877, for assessment on lot No. 16, block 444, for sewer in Walnut street, from Morris canal to to Pine street, confirmed February 27, 1874, and that the City Collector be notified of this payment.

The same Committee reported on concurrent resolutions from the Board of Public Works recommending the adoption of the following resolution:

Resolved, That the assessment map entitled assessment map for the improvement of Jersey avenue, from the northerly side of North 7th to the northerly limits of Jersey City and the reports of the Commissioners of Assessments accompanying the same, filed with the Clerk of the Board of Public Works on the 26th day of November, 1872, and all the proceedings in relation to the assessments therein made and all the assessments for said improvement to wit: for filling in to the established grade, curbing, guttering sidewalks, flagged four feet wide and setting bridge stone and crosswalks at the intersections, including all intersections from the northerly side North 7th street to northerly limits of the City be vacated and set aside and a reassessment made as if such assessment made and so vacated had never been made.

The same Committee reported on concurrent resolution from Board of Public Works recommending the following resolution:

Resolved, That the assessment map entitled assessment map and list for the construction of a sewer in Ocean avenue from Harrison avenue to 90 feet west of Vreeland street, and the report of the Commissioners of Assessments accompanying the same, filed with the clerk of the Board of Public Works on the 26th day of November, 1872, and also the assessment map entitled assessment map and list for construction of a sewer in Ocean avenue from Harrison avenue to 90 feet west of Vreeland street, and the report of the Commissioners of Assessments accompanying the same, filed with the clerk of the Board of Public Works on the 22d day of July, 1873, and also the assessment map entitled assessment map and list for construction of a sewer in Ocean avenue from Harrison avenue to 90 feet west of Vreeland street, and the report of the Commissioners of Assessments accompanying the same, filed with the clerk of the Board of Public Works on the 6th day of October, 1873, and all the proceedings in relation to the assessments therein made, and also all the assessments for said improvement to wit: For the construction of a sewer in Ocean street from Newark Plankroad sewer to a point 90 feet west of Vreeland street be vacated and set aside, and a re-assessment made as if such assessment had never been made.

The same committee reported on concurrent resolution from the Board of Public Works recommending the adoption of the following resolution:

Resolved, That the assessment map entitled assessors map and list for the improvement of Academy street and Tonnele avenue, from N. J. R. R. to Mill Creek, and the report of the

Commissioners of Assessment accompanying the same filed with the Clerk of the Board of Public Works, on the 12th day of February, 1873; and also the assessment map entitled assessment map and list for the improvement of Academy street and Tonnelle avenue, from N. J. R. R. to Mill Creek, and the report of the Commissioners of Assessments accompanying the same filed with the Clerk of the Board of Public Works on the 9th day of July, 1873, and all the proceedings in relation to the assessments therein made; and also all the assessments for said improvement to wit: for improving Academy street, by grading to the established grade where not already graded to have flagging laid four feet wide and curbing set not less than 16 inches wide, crosswalks laid at the intersections where not already laid on both sides of said street excepting where the northerly line of said street strikes the property of N, J. R. R. Company at or near the residence of Patrick Kiernan from that point to the Jersey City lines only to be laid on the south side and to be paved with Belgian pavement the entire length, be vacated and set aside and a reassessment made as if such assessment so vacated had never been made.

The same committee reported on concurrent resolution from the Board of Public Works, recommending the adoption of the following resolution:

Resolved, That the assessment map entitled "assessment map and list for grading North 4th street (now 12th street) from Coles street to Patterson street" and the report of the Commissioners of Assessments accompanying the same, filed with the Clerk of the Board of Public Works, on the 4th day of August, 1874, and all the proceedings in relation to the assessment therein made, and also the assessment for said improvement, to wit: for filling to the established grade, curbing and flagging 4 feet wide from the westerly line of Coles street to the westerly line of Patterson street, be vacated and set aside and a reassessment made, as if such assessment so vacated had never been made.

Resolved, That the assessment map entitled Assessment map and list for flagging, curbing and improving intersection of North 4th street (now 12th street) from Coles to Patterson street, and the report of the Commissioners of Assessment accompanying the same, filed with the Clerk of the Board of Public Works on the 4th day of August, 1874, and all the proceedings in relation to the assessment therein made, and also the assessment for said improvement, to wit: For the improvement of North 4th street by filling to the established grade, curbing and flagging 4 feet wide from the westerly line of Coles street to the westerly line of Patterson street be vacated and set aside, and a reassessment made, as if such assessment so vacated had never been made.

The same Committee reported on concurrent resolution from the Board of Public Works, recommending the adoption of the following resolution:

Resolved, That the assessment map entitled assessment map and list for Nicholson pavement on Montgomery street, from Jersey avenue to Mill Creek, and the report of the Commissioners of Assessment accompanying the same, filed with the Clerk of the Board of Public Works on the 20th day of May, 1873, and also the assessment map entitled assesment map and list for Degolier pavement on Montgomery street from Jersey avenue to Mill Creek, and the report of the Commissioners of assessment accompanying the same, filed with the Clerk of the Board of Public Works on the 19th day of August, 1873, and all the proceedings in relation to the assessments therein made, and also all the assessments for said improvement, to wit:—for the paving of Montgomery street from Jersey avenue to Mill Creek with wooden pavement be vacated, set aside and a reassessment made as if such assessment so vacated had never been made.

The same committee reported on concurrent resolution from the Board of Public Works, recommending the adoption of the following resolutions:

Resolved, That the assessment map entitled assessment map and list for construction of a sewer in Grand street, from Grove street to Mill Creek, and the report of the Commissioners of Assessments accompanying the same filed with the clerk of the Board of Public Works on the 19th day of August, 1873, and all the proceedings in relation to the assessment therein made, and also the assessment of said improvement, to wit: for the construction of a sewer in Grand street, from the centre of Mill Creek to Grove street, according to the plan of sewerage in Jersey City, be vacated and set aside and a reasse sment made as if such assessment so vacated had never been made.

The same committee reported on communication from Wm. Brinkerhoff, attorney for Wm. Hatch, stating that he had received the desired information and recommending that the whole matter be referred to the Corporation Counsel.

The same committee reported on the petition of John Halliard, agent for estate of Most Rev. James Rosevelt Bayley, recommending that the same be referred to the Corporation Counsel.

The President having called for the ayes and nays on each of the above resolutions, the reports of the committee were received and the resolutions and recommendations were adopted unanimously.

The Committee on Printing, Stationery and Supplies reported on claim of Hanley & Co. recommending the adoption of the following resolution:

Resolved, That the sum of $105 be paid to Hanley & Co., in full for his claim of $131 21 for printing 30 copies of law case of Edwards against "The Mayor and Aldermen of Jersey City."

Resolved, That the sum of $64 90 be paid to The Argus for printing law cases and manuals.

The President having called for the ayes and nays on each of the above resolution, the report of the Committee was received, and the resolution adopted unanimously.

MISCELLANEOUS BUSINESS.

By Mr. Pattberg:

Resolved, That the City Comptroller is hereby instructed to charge against the appropriation for District Courts all claims heretofore paid or that may be hereafter paid for salaries of officials of said Courts, or for supplies furnished or work done for said Courts.

By Mr. Pattberg:

Resolved, That a warrant be ordered drawn upon the City Treasurer in favor of E. W. Kingsland, County Collector, for the sum of $ 0,000 on account of county tax for 1877.

By Mr. Pattberg:

Resolved. That the Committee on Printing, Stationery and Supplies be instructed to have a book of registered blank bonds prepared for (100) bonds.

The President having called for the ayes and nays on each of the above resolutions they were adopted unanimously.

On motion of Mr. Smith the Board then adjourned.

JOHN T. VAN CLEEF, Clerk.

Regular meeting of the Board of Finance and Taxation, held in the City Hall, Thursday, December 13th, 1877, at 7:30 o'clock P. M.

Present—President Drohan, Messrs. Pattberg and Smith.

Absent—Messrs. Beach and Sweeney.

On motion of Mr. Smith the reading of the minutes was dispensed with, and they were approved as printed.

PRESENTATION OF PETITIONS AND COMMUNICATIONS.

Petition of Francis Frank to have refunded money paid in error on taxes; petition of the Provident Institution for Savings to have certain assessments cancelled; petition of Henry A. Costa to have refunded money paid in error all received and referred to the Committee on Taxes and Concurrent Resolutions.

PRESENTATION OF CLAIMS.

Claim of Cornelius S. See of $23.74 for tax cost in certiorari case; claim of the New Jersey Ice Company of $34.65 for ice furnished City Hall from June 13th to November 30th, 1877; claim of the Jersey City Gas Light Co. of $145.50 for gas furnished City Hall from July 1st to October 1st. 1877; claim of Henry Traphagen, Corporation Attorney, $65.29, all received and referred to the Committee on Salaries and Claims.

OFFICIAL COMMUNICATIONS.

Requisition from the City Comptroller, requesting blank books and stationery; requisition from the Treasurer, requesting a blank book. Both received and referred to the Committee on Printing, Stationery and Supplies with power.

Opinion of the Corporation Counsel on claim of John W. Burnett:

Jersey City, Dec. 12th, 1877.

To the Hon. Board of Finance and Taxation of Jersey City:

Gentlemen—I have examined the claim of John W. Burnett, sent to your Board by the Board of Aldermen. The City Clerk informs me that there is no appropriation to the credit of the Aldermen out of which said claim can be paid. Your Board has nothing to do with the payment of this claim and it should be returned to the Board of Aldermen. The Board of Aldermen cannot pay it as there is no fund out of which to take it. It will require an appropriation by your Board next July or some legislation to enable the Aldermen to pay it as the matter now stands.

Respectfully submitted,
LEON ABBETT,
Corporation Counsel.

The matter was referred back to the Board of Aldermen with the opinion of the counsel.

The Comptroller reported the following receipts of the City Treasury, Dec. 6th to 12th:

General tax account, total	$83,131 11
Assessment account, total	833 82
Water account, total	5,988 03
Sinking Fund account, 1873, total	1,818 77
Sinking Fund account, 1876, total	2,556 25

The City Treasurer reported the following balances in the National Banks at the close of business this day: Balance credit to all the accounts, $261,604 44.

Both received and ordered filed.

Concurrent resolutions from the Board of Public Works ordering paid certain claims. Received and referred to the Committee on Taxes and Concurrent Resolutions.

On motion the Board took a recess of ten minutes.

On re-assembling the members present were: President Drohan, Messrs. Smith and Pattberg.

Absent—Messrs. Beach and Sweeney.

REPORTS OF STANDING COMMITTEES.

The Committee on Finance reported on the claim of J. F. Randolph, recommending the adoption of the following resolution:

Resolved, That the sum of $66.67 be paid to Jos. F. Randolph in full for referee's fees in the suit of Wm. P. Douglass vs. the Mayor and Aldermen of Jersey City.

The same Committee reported on petition of P. J. Condon, recommending the adoption of the following resolutions:

Resolved, That a bond be issued by the Mayor, and City Clerk, under the corporate seal of the City, to P. J. Condon in the place and stead of a Ravine Road Sewer Improvement Certificate, numbered 70 for the sum of $1,547.81 said bond to be of the same amount as said improvement certificate to be dated the same date as said improvement certificate and to be payable in two year's from its date and to bear interest at the rate of seven per centum per annum and before said bond is delivered the said improvement certificate shall be cancelled by the Comptroller.

The President having called for the ayes and nays on each of the above resolutions the reports were received and the resolutions adopted by the following vote:

Ayes—President Drohan, Messrs. Pattberg and Smith.

Absent—Messrs. Beach and Sweeney.

The same committee reported on claim of Edward Benson of $96, for salary as Inspector during February, 1877, recommending that the Clerk of this Board be directed to notify the said Edward Benson to appear before the Committee on Finance at the next meeting of this Board and produce proof to establish his claim, and in case sufficient proof is presented the committee will recommend the payment of the same. On motion the report was received and recommendation adopted.

The same committee reported on petition of W. W. Astor, requesting an exchange of $59,000 of coupon bonds for registered bonds, recommending that the prayer of the petitioner be granted.

The President having called for the ayes and nays the report was received and the recommendation adopted by the following vote:

Ayes—President Drohan, Messrs. Pattberg and Smith.

Absent—Messrs Beach and Sweeney.

The Committee on Taxes and Concurrent Resolutions reported on concurrent resolution from the Board of Public Works recommending the adoption of the following resolution:

Resolved, That the following resolution adopted by the Board of Public Works Dec. 4th, 1877, to wit:

Whereas, On the 7th day of August, 1877, application was made to this Board for the construction of a sewer in Claremont avenue from about 75 feet east of Bergen avenue, thence to and connecting with the main sewer in Jackson avenue; and

Whereas, On the 9th day of November, 1877, the Commissioners of Assessment filed with the Board of Public Works their preliminary sketch for said improvement; and

Whereas, On the 3d day of December, 1877, this Board met and heard all parties interested in said application who appeared, and all remonstrances against the said improvement that were presented in writing; and

Whereas, This Board has determined that a remonstrance against the said improvement signed by the owners of the property liable to more than one-half of the assessment therefor, has not been presented, therefore

Resolved, That by and with the concurrence of the Board of Finance and Taxation, the said improvement be made, that the contract for said work and materials be awarded to William Keegan, he being the lowest bidder for the whole work and materials, and that the Corporation Attorney be and is hereby directed to prepare and have executed the necessary contract for the same, be and is hereby concurred in by the Board of Finance and Taxation.

Resolved, That the following resolution adopted by the Board of Public Works, December 4th, 1877, to wit:

Resolved, That $30 be paid to J. L. McGimpsey, for posting bills; $40 to M. T. Hagan, for blacksmith work; $68.35 to James Hagan, for Belgian blocks; $20.50 to John Judge, for broken stone; $4 to James Connellan, for horse hire; $31.25 to Claus Prigge, for feed for Street Department horses; $61.25 to C. J. Winant, for sand; $19 to R. A. Randall & Son, for robe and blankets; $94.51 to R. D. Wood & Co., for iron pipe; $27 30 to Steele & Condict for sundries; $84 39 to Steele & Condict for pipe and sleeves; $27 38 to Brady & Fitzsimmons for feed for pipe yard;

$17 to Hoboken Coal Co. for coal in office; $28 70 to Jersey City Herald for corporation advertising; $63 50 to the Argus for corporation advertising; $22 to Jordan Stationery Co. for minute book, be and is hereby concurred in by the Board of Finance and Taxation.

Resolved, That by and with the concurrence of the Board of Finance and Taxation and the approval of the Mayor and Aldermen, the report of the Committee on Streets and Sewers upon the application of David Fuchs and others presented to this Board on the 27th day of November, 1877, for the construction of a sewer in Cambridge avenue, from a point 115 feet south of Hutton street southerly to connect with the present sewer in Franklin street, be and the same is hereby accepted by this Board, which hereby declares its determination to make said improvement unless at or before the time hereafter to be appointed for hearing parties in relation thereto a remonstrance shall be presented to this Board signed by the owners of property liable to more than one-half the assessment therefor, and that the Commissioners of Assessment with the aid and assistance of the Bureau of Survey, be and are hereby directed to make and report to this Board an estimate of the quantity and kind of excavation and filling and amount of work to be done, and of the materials to be furnished for the making and completion of the said improvement, and that upon the filing of said report the clerk of this Board shall advertise for proposals for doing such work and furnishing such materials in the manner and for the length of time provided by law, be and is hereby concurred in by the Board of Finance and Taxation.

The President having called for the ayes and nays on each of the above resolutions the reports were received and the resolutions adopted unanimously.

The same committee reported on petition of David Watts for a reduction in the assessment of his property for the years 1874, 1875, 1876; also for a reduction of interest from 12 to 7 per cent. adverse to granting the prayer of the petitioner as this Board has no power to reduce an assessment.

On that part of the petition relating to a reduction of interest your committee find that the assessment for paving of Bergen avenue from Vroom street to the N. J. R. R. has been set aside by the court on application of the Corporation Attorney and the Board cannot take action in the matter on that assessment but on the other two assessment, your committee would report in favor and recommend the adoption of the following resolution:

Resolved, That the City Collector be requested and is hereby authorized to receive from D. Watts interest at the rate of 7 per cent. instead of 12 per cent. on payment by him within 30 days of the assessments on lot No. 16, block 124, as follows: widenning of Bergen avenue from Garabrant avenue to Bergen street, approved Feb. 24th, 1871, and improvement of Bergen avenue from Vroom street to Montgomery street approved June 2nd, 1874.

The Committee on Printing, Stationery and Supplies reported on claim of R. B. Earle, recommenning the adoption of the following resolution:

Resolved, That the sum of $8.75 be paid to R. B. Earle for shades and fixtures furnished Comptroller's office.

The President having called for the ayes and nays on the above resolution, the report was received and the resolution adopted by the following vote:

Ayes—President Drohan, Messrs. Pattberg and Smith.

Absent—Messrs. Beach and Smith.

MISCELLANEOUS BUSINESS

By Mr. Pattberg:

Resolved, That a warrant be ordered drawn upon the City Treasurer in favor of E. W. Kingsland, County Collector, for the sum of ten thousand dollars, on account of County tax for 1877.

By Mr. Smith:

Resolved, That the thanks of this Board are due to Levi W. Post, Chief Engineer, and his able assistants, for the full, complete and comprehensive schedule of illegel assessments for street openings, widenings, extensions, improvements and sewers compiled for use of this Board.

The President having called for the ayes and nays on each of the above resolutions, they were adopted by the following vote:

Ayes—President Drohan, Messrs. Pattberg and Smith.

Absent—Messrs. Beach and Sweeney.

On motion of Mr. Smith the Board adjourned.

JOHN T. VAN CLEEF, Clerk.

Regular meeting of the Board of Finance and Taxation, held in the City Hall, Thursday, December 20th, 1877, at 7:30 o'clock P. M.

Present—President Drohan, Messrs. Pattberg Beach and Smith.

Absent—Mr. Sweeney.

On motion of Mr. Smith the reading of the minutes of last regular meeting was dispensed with, and they were approved as printed.

PRESENTATION OF PETITIONS AND COMMUNICATIONS.

Petition of T. D. Witherell, Jr., to have refunded money paid in error: petition of Frank L. Clark asking a reduction of the assessments on property owned by him. Both of the above petitions were received and referred to the Committee on Taxes and Concurrent Resolutions.

Communication from A. S. Jackson, Attorney for Daniel E. Donovan stating that he held a certificate of indebtedness of the township of Greenville for $240, issued on the 30th of Sept., 1870, and asking that a warrant be ordered drawn for the full amount with interest thereon. Received and referred to Committee on Finance.

Petition of Matilda A. Still to have taxes adjusted and cancelled. Referred to the Committee on Taxes and Concurrent Resolutions.

PRESENTATION OF CLAIMS.

Claim of Collins & Corbin of $51 84 for tax cost in certiorari case. Received and referred to the Committee on Salaries and Claims.

Claim of the New Jersey Freie Presse of $4 for advertising Corporation notices Dec. 5th, 1877; claim of John Mullins of $50 for desks furnished office of the Board of Finance and Taxation; claim of Seals & Rittenhouse of $28 for sprinkling street around City Hall, from April 13th to November 1st, 1877; claim of Charles H. Scott of $6 for one revolving chair furnished office of the Board of Finance and Taxation; claim of the Argus of $117 for printing manuals and advertising Corporation notices. All of the above claims were received and referred to the Committee on Printing, Stationery and Supplies.

OFFICIAL COMMUNICATIONS.

Resolution from the Board of Aldermen requesting this Board to transfer to one account, to be known as "Public Grounds and Buildings," the appropriations made for 1877-8, to Board of Aldermen for "Repairs to Public Buildings and Public Grounds Improvement and Repairs. The above resolution was received and referred to the Committee on Finance.

Communication from James H. Love stating that he has received no salary as City Collector since March, 1876, asking that salary at the rate of $3,000 per annum be paid him in full or on account, as the right shall be determined.

On motion the communication was received and referred to the Committee on Finance.

A communication from the City Collector showing that lot 42, block 375, Grand street, in the 2d district of Jersey City, owned by L. Wood, has not been assessed. Also lots 21 and 22, same district, block 191, Henderson street, and owned by William Hunter. Both were received and referred to the Committee on Taxes and Concurrent Resolutions.

Three resolutions were received from the Board of Directors of Education requesting transfers of two hundred and twenty dollars from the appropriation of Committee on Printing and Blanks to that of Committee on Books, Stationery and Music for the last fiscal year. Two hundred and fifty dollars from the appropriation of the Committee on Printing and Blanks to that of the Committee on Heating and Ventilating for the last fiscal year. Seventy-five dollars from the appropriation of the Committee on Printing and Blanks to that of the Committee on Furniture and Repairs for the last fiscal year. The resolutions were received and referred to the Committee on Finance.

The City Treasurer reported the following balances in the National Banks at the close of business this day:

Balance credit Tax account Balance credit Assessment account Balance credit Water account Sinking fund (1873) account Sinking fund (1876) account	$141,141.33

The City Comptroller reported the following receipts of the City Treasury, Dec. 13th to 19th, both days included:

General tax, total	$115,740 66
Assessment account, total	1,104 32
Water account, total	2,971 81
Sinking Fund account, 1873, total	1,656 39
Sinking Fund account, 1876, total	2,259 79

Both received and ordered filed.

Resolutions from the Board of Aldermen, requesting transfer of $7 06 from account of Public Grounds and Buildings to account of Outdoor Poor for the year 1876-7, to pay for burial of a poor person, Nov. 6th, 1877.

The resolution was received, and referred to the Committee on Finance.

Three concurrent resolutions from the Board of Public Works received and referred to the Committee on Taxes and Concurrent Resolutions.

Communication from the City Clerk submitting a list of warrants drawn by order of different Boards of the City Government, and which the Mayor of the city at the dates named and since, has refused to sign, and asking that this Board examine and consider the expediency of making some definite disposition of them.

The communication, together with the list of warrants attached, were received and referred to the Corporation Counsel.

REPORTS OF STANDING COMMITTEES.

The Committee on Taxes and Concurrent Resolutions reported on petition of Henry L. Costa to have refunded the sum of $45 36 paid in error, recommending the adoption of the following resolution:

Resolved, That a warrant be drawn on the City Treasurer in favor of Marly L. Costa for the sum of $45 36, being amount of taxes paid in error Nov. 26, 1877, on lots 1 and 2, block 319, and that the City Collector be notified.

The same Committee reported on petition of Mrs. Frances Frank for the return of $7 62 paid on personal property in error, and $2 poll tax, she claiming exemption, being a widow, recommending the adoption of the following resolutions:

Resolved, That a warrant be drawn on the City Treasurer in favor of Mrs. Frances Frank for the sum of $9 62, being $7 62 for taxes on personal property assessed at 93 Coles street, lot 5, block 354, and $2 poll tax, and that the Collector be notified.

The President having called for the ayes and nays on each of the above resolutions the reports were received and the resolutions adopted unanimously.

The same committee reported on concurrent resolution from the Board of Public Works recommending the adoption of the following resolutions:

Resolved, That the following resolution adopted by the Board of Public Works, December 11th, 1877, to wit:

Resolved, That $139 be paid to Chas. Boltwood for hardware; $31 38 to B. F. Woolsey & Co. for sundries; $14 70 to Washburne & Bro. for brick and cement; $21 15 to Washburne & Bro. for brick and cement; $362 50 to George Kreiner for two horses and harness; $427 91 to Michael Shannon for Belgian blocks; $25 56 to B. F. Woolsey & Co. for sundries; $11 to Puster & Luck for removing sewer refuse; $8 10 to J. W. Beach & Bro. for feed for street department horses; $4 80 to Akron Sewer Pipe Association for sewer pipe; $9 60 to Akron Sewer Pipe Association for sewer pipe; $9 60 to John McMenamin for flagging stone; $448 54 to Michael Shannon for Belgian blocks; $274 99 to Michael Shannon for Belgian blocks; $321 30 to W. H. Waite for oats; $72 11 to Ahlemeyer & Bro. for blacksmith work; $192 to Michael Shannon for Belgian blocks; $23 25 to James Coleman for blacksmith work $42 24 to A. J. Rapp for feed for Street Department horses; $28 68 to Jacob Ringle for sundries; $10 71 to Tabular Barron and Truck Co., for iron gratings; $4 75 to M. T. Hagan for blacksmith; $14 50 to John McMenamin for bridge stone; $23 70 to John McMenamin for sewer; $43 30 to Muldoon & Harrison for repairing carts; $9 38 to E. Archer for clamps for sewer culverts; $4 to James Rafter for pipe

heads; $49 75 to John A. Dittmar for carpenter work at Reservoir; $22 46 to Charles Boltwood for hardware at Belleville: $338 to D. C. Farley for taps and valves; $32 06 to B. F. Woolsey & Co., for sundries; $19 44 to James Rafter for labor and materials; $9 40 to James Rafter for labor and materials; $95 to James P. Hall, putting window in City Hall; $7 52 John A. Dittmar for repairs in office; $23 77 to Jacob Ringle for sundry repairing; $341 25 to John A. Dittmar for carpenter work in Tuers avenue; $7 to The Freie Presse for corporation advertising; $14 30 to The Argus for corporation advertising; be and is hereby concurred in by the Board of Finance and Taxation.

Resolved, That the following resolution adopted by the Board of Public Works, Dec. 4, 1877, to wit:

Resolved, That $252 56 be paid to J. T. McCoy, for pig lead, be and is hereby concurred in by the Board of Finance and Taxation.

The President having called for the ayes and nays the report was received.

And the resolutionn adopted by the following vote:

Ayes—President Drohan, Messrs. Pattberg and Smith.

Absent—Messrs. Beach and Sweeney.

The Committee on Finance reported on communication from James H. Love, relating to two lots in the Second District that were not assessed recommendiug the adoption of the following resolution:

Resolved, That the City Collector be requested to notify L. Wood, owner of lot 42 block 375, and William Hunter, owner of lots 21 and 22, block 191, to appear before the Board of Commissioners of Appeals, Thursdaay January 3, 1878, at 7:30 o'clock, p. m., and show cause why said lots should not be assessed.

The President having called for the ayes and nays and the report was received and the resolution adopted by the following vote;

Ayes—President Drohan, Messrs. Beach, Smith and Pattberg.

Absent—Mr. Sweeney.

The Committee on Printing, Stationery and Supplies reported on claim of the Argus recommending the adoption of the following resolution:

Resolved, That the sum of $117 be paid to the Argus for Corporation advertising and printing manuals.

The President having called for the ayes and nays on the above resolutions the report was received and the resolution adopted by the following vote:

Ayes—President Drohan, Messrs. Beach, Pattberg and Smith.

Absent—Mr. Sweeney.

The Committee on Salaries and Claims reported on salaries to be paid the different officials for the month of December, 1877, recommending the adoption of the following resolution:

Resolved, That warrants be ordered drawn for the payment of salaries for the month of December, 1877. when due, viz: Charles Seidler, Mayor, $166 66; Thomas Earle, City Treasurer, $250; Samuel C. Nelson, City Comptroller, $250; Leon Abbett, Corporation Counsel. $416 66; Henry Traphagen, Corporation Attorney, $291 66; William Stevens, Clerk to Comptroller, $100; Isaac Morrow, Jr., Clerk to Treasurer, $100; John T. Van Cleef, Clerk to Board of F. and T., $100; Andrew D. Whyte, Assistant Collector, $125; James T. Grady, clerk to collector, $80; S. D. Dickinson, clerk to collector. $80; John Creech, clerk to collector, $80; D. T. Jeffreys, clerk to collector, $80; Walter Kissam, clerk to collector, $80; Seneca Barker, clerk to collector, $80; Louis E. Smith, clerk to collector, $80; John T. M. Kaylar, clerk to collector, $80; James S. Browning, messenger, $50; Patrick O'Neill, tax bill distributor, 25 days at $3, $75, John McGuigan, marshal, 1st district court, $75; William H. Powell, marshal, 2d district court, $60; F. G. Wolbert, clerk to police court, $75; Clerks to city clerk—Thos. K. Halstead, $100; N. E. Feury, $83 33; A. L. Sears, clerk to city clerk and mayor, $83 33; Assessors—Edward S. Smith, 1st district, $125; Dennis McLaughlin, 2d district, $125, Hugh Dugan, 3d district, $125; Martin Logan, 4th district, $125; John M. Parks, 5th district, $125; J. C. Clarke, 6th district, $125; printing minutes—the Argus, $250: the Journal, $250; cleaning rooms in City Hall—Ann Norton. $36; Bridget Parker, $36. Extra clerks in bill room—Samuel Bridgart, John W. Aymar, Henry Pattberg, Jr., Timothy Carroll, Charles Birdsall, John McNally, Geo B. Smith, T. J. Thomas, James E. Connolly, Timothy Toomey, Henry Rothweilder, Harry Halsey, Wm. H. Tuttle, Thomas Nelson, John Peter Volhardt, F. P. Woodcock, W. E. Sherman, Edward Dunnigan, R. R. Ranken, John Hale, $65 each.

The same committee reported on claim of Cornelius S. See, recommending the adoption of the following resolution:

Resolved, That the sum of $23 74 be paid to Cornelius S. See for taxed costs in certiorari, vs. The Mayor and Aldermen of Jersey City.

The same committee reported on claim of the New Jersey Ice Co.. recommending the adoption of the following resolution:

Resolved, That the sum of $34 65 be paid to N. J. Ice Co. for ice furnished City Hall from June 13th to Nov. 30th, 1877.

The same committee reported on claim of Henry Traphagen of $65 29 for disbursements, recommending the adoption of the following resolution:

Resolved, That the sum of $65 29 be paid to Henry Traphagen for disbursements in the several suits in Jersey City.

The President having called for the ayes and nays on each of the above resolutions the reports were received and the resolutions adopted by the following vote:

Ayes—President Drohan, Messrs. Beach, Pattberg and Smith.

Absent—Mr. Sweeney.

The Committee on Taxes and Concurrent Resolutions reported on concurrent resolutions from the Board of Public Works recommending the adoption of the following resolutions:

Resolved, That the following resolution adopted by the Board of Public Works Dec. 18, 1877, to wit:

Whereas, On the 11th day of September, 1877, application was made to this Board for the improvement of Wayne street from westerly side of Colgate street to easterly side of Merseles street; and

Whereas, On the 23d day of November, 1877, the Commissioners of Assessments filed with the Board of Public Works their preliminary sketch for said improvement; and

Whereas, On the 17th day of December, 1877, this Board met and heard all parties interested in said application who appeared, and all remonstrances against the said improvement that were presented in writing; and

Whereas, This Board has determined that a remonstrance against the said improvement signed by the owners of property liable to more than one-half the assessment therefore has not been presented; therefore

Resolved, That by and with the concurrence of the Board of Taxation the said improvement be made, and that the contract for said work and materials be awarded to James Kelter, he being the lowest bidder for the whole work and and materials, and that the Corporation Attorney be and is hereby directed to prepare and have executed the neccessary contract for the same, be and is hereby concurred in by the Board of Finance and Taxation.

Resolved, That the following resolution adopted by the Board of Public Works Dec. 18, 1877, to wit:

Whereas, On the 21st day of August, 1877, application was made to this Board for the construction of a sewer in Palisade avenue from about 35 feet south of the southerly side of Franklin street, thence to and connecting with the Ravine road sewer; and

Whereas, On the 23d day of November, 1877, the Commissioners of Assessment filed with the Board of Public Works their preliminary sketch for said improvement; and

Whereas, On the 17th day of December, 1877, this Board met and heard all parties interested in said application who appeared, and all remonstances against the said improvement that were presented in writing; and

Whereas, This board has determined that a

remonstrance against the said improvement, signed by the owners of the property liable to more than one-half the assessment therefor has not been presented; therefore,

Resolved, That by and with the concurrence of the Board of Finance and Taxation, the said improvement be made, and that the contract for said work and materials be awarded to John Reilly, he being the lowest bidder for the whole work and materials, and that the Corporation Attorney be and is hereby directed to prepare and have executed the necessary contract for the same, be and is hereby concurred in by the Board of Finance and Taxation.

MISCELLANEOUS BUSINESS.

By Mr. Pattberg:

Resolved, That a warrant a be ordered drawn upon the City Treasurer in favor of E. W. Kingsland, County Collector for the sum of twenty five thousand dollars on account of County tax for the year 1877.

By Mr. Pattberg:

Resolved, That a warrant be ordered drawn upon the City Treasurer in favor of E. W. Kingsland, County Collector, for the sum of ten thousand dollars, on account of State tax for the year 1877.

By Mr. Smith:

Resolved, That when this Board adjourns, it will adjourn to meet Friday, Dec. 28th, 1877, at 7:30 p m.

The President having called for the ayes and nays on each of the above resolutions, they were adopted by the following vote:

Ayes—President Drohan, Messrs. Beach, Pattberg and Smith.

Absent—Mr. Sweeney.

On motion the Board then adjourned.

JOHN T. VAN CLEEF, Clerk.

Regular meeting of the Board of Finance and Taxation, held in the City Hall, Friday, December 28th, 1877, at 7:39 o'clock P. E.

Present--All the members.

On motion of Mr. Smith, the reading of the minutes of the last regular meeting was dispensed with, and they were approved as printed.

PRESENTATION OF PETITIONS AND COMMUNICATIONS.

Communication from John Garrick, Attorney for Patrick McKenna, requesting payment of certain awards, with interest, claimed to be due him. Received and referred to the Corporation Counsel.

Petition of Conrad Thiele for the return of money paid in error. Received and referred to to the Committee on Taxes and Concurrent Resolutions.

Petition of H. M. Traphagen to have taxes cancelled for two years on parts 17, 18 and 19, block 215. Received and referred to the Corporation Counsel.

PRESENTATION OF CLAIMS.

Claims of O. H. Perry of $40 00 for coal delivered at City Hall Dec. 12th, 1877; claim of C. C, Chamberlain of $19 50 for 3 dozen enameled Board paper files; claim of B. F. Corduan of $5 75 for repairing locks at City Hall. All the above claims were received and referred to the Committee on Printing, Stationery and Supplies.

Claim of Samuel McBurney of $100 for services as expert in examining the books and accounts of J. V. B. Vreeland, late Water Registrar.

Claim of Collins and Corbin of $178 39 for tax costs in certioari cases. Both claims were received and referred to the Committee on Salaries and Claims.

OFFICIAL COMMUNICATIONS.

Communication from the Corporation Attorney, stating that the suit of John F. Ward against the city to recover the sum of five hundred dollars and interest thereon for services as Chief Engineer, from May 1st, 1871, was argued before Judge Knapp who reduced the same to $183 26 and interest thereon from April 11th, 1871 to Dec. 24th, 1877, which is merely the salary for eleven days at the rate of $6,000 per year, the time that Mr. Ward acted as Chief Engineer, until Mr. Culver succeeded him.

Respectfully yours,

HENRY TRAPHAGEN,
Corporation Attorney.

Received and referred to the Committee on Finance.

The City Comptroller reported the following receipts of the City Treasury Dec. 20th to 26th, 1877, both days included:

General tax account, total	$123,932 02
Assessment account, total	1,253 49
Water account, total	5,892 87
Sinking fund, 1873, ot 1	1,022 27
Sinking fund, 1876, total	3,228 56

The City Treasurer reported the following balances in the National Banks at the close of business this day:

Balance credit tax account	$239,673 44
" " assessment account.	
" " water "	
" " sinking fund, 1873.	
" " " " 1876...	

Both received and ordered filed.

A concurrent resolution from the Board of Public Works ordering paid certain claims. Received and referred to the Committee on Taxes and Concurrent Resolutions.

Opinion of the Corporation Counsel:

JERSEY CITY, Dec. 26th, 1877.

To the Hon. the Board of Finance and Taxation of Jersey City:

Gentlemen--In reference to the cemetery property it would be proper to remit that which is exempt. In the present shape of the matter I advise that you pass a resolution that ——— dollars be remitted from the tax on ——— property so much of said property being exempt as used for cemetery purposes, and direct the Collector to mark it remitted as exempt to that amount, and to take the balance (stating amount of balance) next year the assessor can show how it is to be for the future.

Respectfully submitted,

LEON ABBETT,
Corporation Counsel.

On motion the Board took a recess of ten minutes.

On re-assembling the clerk having called the roll the members present were:

Present—Messrs. Beach, Pattberg, Smith and Sweeney.

Absent—President Drohan.

On motion Mr. Smith was elected President pro tem.

REPORTS OF STANDING COMMITTEES.

The Committee on Finance to whom was referred the communication of Author Spielman to have exchanged Ravine Road Sewer Improvement Certificates for a Jersey City bond report and recommend the adoption of the following resolution:

Resolved, That a bond be issued by the Mayor and City Clerk under the corporate seal of the City to Author Sdielman in the place and stead of four (4) Ravine Road Sewer Improvement Certificates, numbered 42, 52-69 and 73 for the sum of $1,000, said bond being of the same amount as the aggregate amount of said Improvement Certificates, to be dated December 6, 1877, and to be payable in two years from its date and to bear interest at the rate of seven per centum per annum, and before said bond is delivered the said Improvement Certificate shall be cancelled by the Comptroller.

The same committee reported on communication from ames H. Love, City Collector, recommending the adoption of the following resolution:

Resolved, That the sum of $5,250 be paid the City Collector, being for his salary at the rate of $3,000 per annum from March 31, 1876, to Dec. 31, 1877, provided he will execute a proper stipulation in the suit now pending by said City Collector against the Mayor and Aldermen of Jersey City, to be approved by the Corporation Counsel.

The same committee reported on resolutions from the Board of Directors of Education and from the Board of Aldermen requesting transfers, and recommending that the Clerk be directed to request said Boards to send to the Clerk of this Board all outstanding claims against any appropriation of said Boards, and that said claims when received together with the subject matter be referred to the Corporation Counsel.

The report was received and the recommendation adopted.

The same committee reported on communication from A. S. Jackson, Attorney for Daniel E. Donovan, recommending that the subject matter be referred to the Corporation Counsel, and Mr. Jackson notified to present the original certificate of indebtedness to the Corporation Counsel for investigation.

The President pro tem. having called for the ayes and nays on each of the above resolutions the reports of the committee were received and the resolutions adopted unanimously.

The Committee on Taxes and Concurrent Resolutions reported on petition of T. D. Wetherell, Jr., adverse to granting the prayer of the petitioner, for the reason that this Board has no authority in the matter, and that the petitioner may have his remedy under Section 5 of an act entitled "An act to reorganize the local government of Jersey City," passed March 27th, 1874.

The same committee reported on petition of Frank L. Clark for reduction of assessment on lots 2 to 11, inclusive, block 508, adverse to granting the prayer of the petitioner, for the reason that the assessments mentioned in the petition, viz., for main sewer section A, and pile foundation west Grand street, were reassessed and confirmed by the Commissioners appointed by the Court under an act passed March 26th, 1873, entitled "An act to adjust unpaid assessments in Jersey City," and the act passed March 9th, 1877, giving this Board power and authority to make a rebate on unpaid assessments specially exempts those adjusted or reassessed under the act passed March 26th, 1873.

The same committee reported on concurrent resolution from the Board of Public Works recommending the adoption of the following resolution:

Resolved, That the following resolution

adopted by the Board of Public Works, Dec. 18th, 1877, to wit:

Resolved, That $64 be paid to John Doyle for horseshoeing; $15 60 to Washburne Bros., for brick and cement; $39 05 to Claus Prigge for feed for street department horses; $32 24 to J. C. Gas Light Co. for coal tar; $5 15 to Robert Muirhead for curbstone and carting; $19 95 to Daniel Davis for kerosene oil; $108 52 to Charles Boltwood for sundries for Belleville; $7 50 to John Mohlberg. for setting glass at Belleville; $32 to Thomas Trotter, for carting hay; $24 31 to Maxwell Bros. for feed for pipe yard horses; $22 to Dodge, Meigs, & Co., for spruce planks; $51 84 to S. Gleason for blacksmith work; $27 55 to E. J. Dodd & Co., for cement and gravel; $155 34 to T. J. Thomas for castings; $81 30 to Martin Rischert for mason work on engine house, Tuers avenue; $52 49 to F. H. Reidell for repairing roof and gutter on engine house in Tuers avenue: $36 to The Argus for corporation advertising; $77 40 to The Evening Journal for corporation advertising; $23 to Jersey City Herald for corporation printing be and is hereby concurred in by the Board of Finance and Taxation.

The President pro tem. having called for the ayes and nays on each of the above resolutions, the reports were received and the resolutions and recommendations were adopted unanimously.

The Committee on Printing, Stationery and Supplies reported recommending the adoption of the following resolutions:

Resolved, That the sum of $4 be paid to Edmund J. Koch, editor of the New Jersey Freie Presse for advertising corporation notices Dec. 5th, 1877.

On claim of O. H. Perry of $40 for coal.

Resolved, That the sum of $40 be paid to O. H. Perry for coal furnished City Hall, Dec. 12th and 13th.

On claim of C. C. Chamberlain for papers files

Resolved, That the sum of $19 50 be paid to C. C. Chamberlain for 3 dozen enameled paper files furnished office of Board of Finance and Taxation.

On claim of Benjamin F. Corduan for repairing locks at City Hall.

Resolved, That the sum of $5 75 be paid to B. F. Corduan for furnishing and repairing locks at City Hall, Dec. 26th, 1877.

On claim of Charles H Scott of $6 for one revolving chair furnished office of the Board of Finance and Taxation,

Resolved, That the sum of $6 be paid to Charles H. Scott for one revolving chair furnished office of the Board of Finance and Taxation.

On claim of John Mullins of $50 for desks furnished office of the Board of Finance and Taxation.

Resolved, That the sum of $50 be paid to John Mullins for two (2) desks furnished office of the Board of Finance and Taxation.

The President, pro tem. having called for the ayes and nays on each of the above resolutions the reports of the Committee were received and the resolutions adopted unanimously.

The Committee on Salaries and Claims reported a claim of Collins & Corbin recommending the adoption of the following resolution:

Resolved, That the sum of $51 84 be paid to Collins & Corbin for taxed Costs in Certiorare cases against the Mayor and Aldermen of Jersey City at the suit of Maria Garrabrant and Jane Gray.

The President, pro tem., having called for the ayes and nays on the above resolution the report was received and the resolution adopted unanimously.

MISCELLLANEOUS BUSINESS.

By Mr. Pattberg:

Resolved, That warranls be ordered drawn upon the City Treasurer in favor of that officer for the following amounts to be deposited in the Hudson County National Bank to the credit of interest account for January, 1878.

On Water account		$73,515
" Assessment account		5,000
" "	"	7,930
" General	"	30,000
" "	"	33,252

By Mr. Pattberg:

Resolved, That a warrant be ordered drawn upon the City Treasurer in favor of that officer for the sum of Seven Thousand Five Hundred Dollars to transfer that amount from general account to assessment account as a loan.

By Mr. Pattberg:

Resolved, That a warrant be ordered drawn upon the City Treasurer in favor of that officer for the sum of twenty-five thousand dollars, to transfer that amount from General account to Water account to repay part of loan.

By Mr. Pattberg:

Resolved, That a warrant be ordered drawn upon the City Treasurer in favor of the officer for the sum of fifty thousand dollars, to transfer that amount from General account to Assessment account as a loan.

By Mr. Pattberg:

Resolved, That a warrant be ordered drawn upon the City Treasurer in favor of that officer for the sum of one hundred and forty-seven dollars and ninety-five cents, to transfer that amount from General account in Second National Bank to Sinking Fund account of 1876, in Hudson County National Bank, to correct error in deposit, December 22d, 1877.

By Mr. Pattberg:

Resolved, That warrant be ordered drawn upon the City Treasurer in favor of that officer for the sum of seventy dollars, to transfer that amount from Water account to Interest account of July, 1877.

By Mr. Pattberg:

Resolved, That the Clerk of this Board be directed to request the different Boards of the City Government to send to this Board a full statement of all moneys due to the City, and to itemize the claims, so that the nature of the indebtedness may appear, and the proper authorities be enabled to collect the same.

By Mr. Pattberg:

Resolved, That the President of this Board be authorized to confer with the City Collector to ascertain when the services of the extra clerks employed in his department can be dispense with, and to order the discharge of said clerks as soon as their services are no longer required.

The President pro tem. having called for the ayes and nays on each of the above resolutions they were adopted unanimously.

On motion of Mr. Sweeney the Board then adjourned.

JOHN T. VAN CLEEF, Clerk.

Regular meeting of the Board of Finance and Taxation, held in the City Hall Thursday, January 3d, 1878, at 7:30 o'clock p. m.

Present—President Dronan, Messrs. Beach, Smith and Sweeney.

Absent—Mr. Pattberg.

On motion of Mr. Beach the reading of the minutes of the last regular meeting was dispensed with, and they were approved as printed.

PRESENTATION OF PETITIONS AND COMMUNICATIONS.

Petition of A. S. Patterson to have assessment removed for the improvement of Newark avenue as unlawful. Received and referred to the Committee on Taxes and Concurrent Resolutions.

Communication from Charles H. Hartshorne, attorney for the Provident Institution of Savings, stating that the said Savings Bank was not willing to compromise the city's claim for assessments mentioned in their petition of Dec. 13th, 1877. Received and referred to the Committee on Taxes and Concurrent Resolutions.

Communication from Scudder & Vreedenburgh, attorneys, requesting the payment of the difference between the assessments for certain improvements reviewed and set aside, and the new assessments for the same improvements by the Commissioners appointed under an act entitled an act to adjust unpaid assessments, approved March 23d, 1873. Annexed to the communication is a list of the claimants and amount of differences. Received and referred to the Corporation Counsel.

OFFICIAL COMMUNICATIONS.

Communications from the Corporation Attorney informing the Board that a judgment had been rendered against the city at the suit of Jacob Ringle for $100 10, being a reduction from amount first claimed. Received and ordered filed.

The Corporation Attorney sent to the Board the opinion, delivered by Judge Scudder, on rule to show cause why a mandamus should not issue to compel payment of the award against the city in favor of Jeremiah B. Cleveland. Received and ordered filed.

John McGuigan reported as Marshal of the First District Court. Received and ordered filed.

A communication was received from John E. Scott, City Clerk, transmitting copy of an opinion of the Court delivered by Judge Reed in the State Charles E. Butler, Trustee, &c., Prosecutors against the Ravine Road Sewer Commissioners. Received and referred to the Corporation Counsel.

In connection therewith Mr. Smith offered the following resolution:

Resolved, That that following resolution adopted by the Board of Finance and Taxation, Dec. 28, 1877, to wit:

Resolved, That a bond be issued by the Mayor and City Clerk, under the corporate seal of the City to Arthur Spielman, in the place and stead of four (4) Ravine Road Sewer Improvement Certificates, numbered 42-52-69-73, for the sum of $1,000, said bond being of the same amount as the aggregate amount of said Improvement Certificates to be dated Dec. 5, 1877, and to be payable in 2 years from its date and to bear interest at the rate of seven per centum per annum and before said bond is delivered the said improvement certificat,be shall be cancelled by the Comptroller, be and the same is hereby rescinded and made null and void and of no effect.

On motion was adopted by the following vote and referred to the Corporation Counsel in connection with the communication.

Ayes—President Drohan, Messrs. Beach, Smith and Sweeney.

Absent—Mr. Pattberg.

On motion the Board took a recess of ten minutes.

On re-asesembling the Clerk having called the roll the members present were: Messrs. Beach, Smith and Sweeney.

Absent—President Drohan, and Wr. Pattberg.

On motion Mr. Smith was elected President pro tem.

The City Treasurer reported the following balances credit to all the accounts in the National Banks at the close of business this day:

Balance credit Tax account Balance credit Assessment account Balance credit Water account Sinking fund (1873) account Sinking fund (1876) account	$94,011.33

The City Comptroller reported the following receipts of the City Treasury, Dec. 27th, 1877, to to January 2d, 1877, both days included:

General tax, account, total..... ...	$113,861 87
Assessment account, total.....	2,059 19
Water account, total.....	2,227 17
Sinking Fund account, 1873, total....	1,421 70
Sinking Fund account, 1876, total..	4,614 48

Both received and ordered filed.

F. G. Wolbert, Clerk of the First District Police Court, reported that he had received for fines for the month of December, $346 15, which he had paid over to the City Treasurer. Received and ordered filed.

OPINION OF THE CORPORATION COUNSEL.

Jersey City, Dec. 27, 1877.

To the Hon. the Board of Finance and Taxation of Jersey City:

In reference to the communication from the City Clerk as to old warrants in his hands, my opinion is that the interest of the city demands that your Board pass a resolution directing the City Clerk to cancel in his hands all warrants which any Mayor to whom they have been presented has refused to sign; also to erase his name from all warrants that have not been called for in three years.

It is dangerous to permit these warrants to continue in their present shape, for reasons which I will explain personally. The City Clerk also desires such a course for his own protection.

Respectfully submitted,

LEON ABBETT, Corp. Counsel.

Received and ordered filed.

REPORTS OF STANDING COMMITTEES.

The Committee on Taxes and Concurrent Resolutions reported on Petition of Conrad Thiele requesting payment of $47 88 paid in error, adverse to granting the prayer of the petitioner.

The same committee reported on concurrent resolution from the Board of Public Works, recommending the adoption of the following resolution:

Resolved, That the following resolution, adopted by the Board of Public Works Dec. 24, 1877, to wit:

Resolved, That the sum of $228 96 be paid to W. H. Waite for hay, &c., 1877-78; $98 72 to D. C. Farley, for sundries; $45 02 to Binghamton Oil Refinery Co for cylinder oil; $50 to Telephone Co. of N. Y. for use of telephone for one year; $5 to Patrick Quinn for clipping horse: $63 50 to J. A. Ashurst for care of telegraph lines for one year; $30 to W. S. Erwood for painting at high service works; $121 20 to D. C. Farley, for corporation taps, etc.; $8 68 to N. J. Ice Co. for ice at pipe yard; $53 to The Argus for corporation printing, 1877-78: $138 44 to C. C. & A. Chamberlain for paper boxes; $3 50 to The Argus for printing receipts for Morgan street dock, be and is hereby concurred in by the Board of Finance and Taxation.

The President pro tem. having called for the ayes and nays on each of the above resolutions the reports were received and the resolutions and recommendations adopted by the following vote:

Ayes—Messrs. Smith, Beach and Sweeney.

Absent—President Drohan and Mr. Pattberg.

The Committee on Salaries and Claims reported on claim of Samuel McBurney recommending the adoption of the following resolution:

Resolved, That the sum of $100 be paid to Samuel McBurney for salary for the month of December, 1877, as expert in examining the books and accounts of J. V. B. Vreeland, late Water Registrar.

The same committee reported on claim of Seals & Rittenhouse, recommending the adoption of the following resolution:

Resolved, That the sum of $28 00 be paid to Seals & Rittenhouse for sprinkling the streets

around City Hall from April 13th to Nov. 1st, 1877.

The President pro tem. having called for the ayes and nays on each of the above resolutions the reports of the committee were received and the resolutions adopted by the following vote:

Ayes—Messrs. Smith, Beach and Sweeney.

Absent—President Drohan and Mr. Pattberg.

MISCELLANEOUS BUSINESS.

By Mr. Beach:

Resolved, That the Committee on Finance be and are hereby authorized to borrow from the Commissioners of the Sinking Fund the sum of twelve thousand dollars in anticipation of the collection of taxes, assessments, &c., to be taken from the account of 1873, and that a bond be issued by the Mayor and City Clerk under the corporate seal of the city in favor of such Commissioners, payable on demand, with interest at the rate of seven per centum per annum.

By Mr. Smith:

Resolved, That the assessment map entitled assessment map and list for the improvement of Boyd avenue and the report of the Commissioners of Assessments accompanying the same filed with the Clerk of the Board of Public Works on the 15th day of June 1874, and confirmed by the Board of Public Works on the 25th day of August, 1874, and the resolution of confirmation approved by the Mayor on the 27th day of August, 1874, and all of the proceedings in relation to the assessment therein made, and also the assessment for said improvement to wit; for grading to the established grade and flagging the sidewalks four feet wide on each side of said avenue, from Bergen avenue to West Side avenue be vacated and set aside, and a re-assessment made as if such assessment so vacated had never been made.

By Mr. Smith:

Resolved, That the assessment map entitled assessment map for the improvement of Myrtle avenue, from Ocean avenue to Jersey City and Bergen Point Plank Road, and the report of the Commissioners of Assessment accompanying the same filed with the Clerk of the Board of Public Works on the 15th day of October, 1872, and confirmed by the Board of Public Works on the 10th day of December, 1872, and the resolution of confirmation approved by the Mayor on the 12th day of December, 1872, and all the proceedings in relation to the assessment therein made, and also the assessment for said improvement, to wit: For grading to the established grade, and flagging sidewalk on the northerly side 4 feet wide, be vacated and set aside, and a reassessment made as if such assessment so vacated had never been made.

By Mr. Smith:

Resolved, That the assessment map entitled assessment map and list for the improvement of Harrison avenue from Bergen avenue "west" and the report of the Commissioners of Assessment accompanying the same filed with the Clerk of the Board of Public Works, on the 25th day of October, 1872, and re-filed on the 10th day of December, 1872, and confirmed on the 3d day of June, 1873, and the resolution of confirmation approved by the Mayor on the 5th day of June, 1873, and all the proceedings in relation to the assessment therein made and also the assessment for said improvement, to wit: For grading to the established grade, flagging sidewalks 4 feet wide, curbing with 20-inch curb 5 inches thick, and paving the gutters with Belgian Blocks from the curb to a width 3 feet therefrom towards the centre of the avenue, Harrison avenue from Bergen avenue to West Side avenue be vacated and set aside, and a re-assessment made as if such assessment so vacated had never been made.

By Mr. Smith:

Resolved, That the assessment map entitled, final assessment map for the improvement of Mandeville avenue, formerly Clinton avenue, and the report of the Commissioners of Assessment accompanying the same filed with the Clerk of the Board of Public Works on the — day of February, 1874, and confirmed on the 16th day of March, 1874, and the resolution of confirmation approved by the Mayor on the 12th day of March, 1874, and all the proceedings in relation to the assessment therein made and also the assessment for said improvement, to wit: For grading to the established grade, curbing and flagging sidewalks 5 feet wide on both sides of Clinton avenue, from Jackson to Bergen avenue, be vacated and set aside and a re-assessment made as if such assessment so vacated had never been made.

By Mr. Smith:

Resolved, That the assessment map entitled assessment map Mountain Road improvement, and the report of the Commissioners of Assessment accompanying the same, filed with the clerk of the Board of Public Works June 27th, 1873, re-filed November 13th, 1873, re-filed February 4th, 1873; and also the assessment map entitled assessment map Mountain Road improvement, and the report of the Commissioners of Assessment accompanying the same, filed with the clerk of the Board of Public Works March 26, 1875, and all the proceedings in relation to the assessments therein made; and also all the assessments for said improvement to wit: For grading to the established grade curbing, flagging with blue stone flags four feet wide, and paving with Belgian pavement and laying such crosswalks and water runs as was deemed necessary on Mountain Road from the easterly line of Broad street to the Paterson Plank Road be vacated and set aside, and a re-assessment made as if such assessment so vacated had never been made.

By Mr. Smith:

Resolved, That the assessment map entitled assessment map and list for the improvement of Communipaw avenue or Newark Plank Road, from Bergen avenue to West Side avenue, and the report of the Commissioners of assessment accompanying the same filed with the Clerk of the Board of Public Works on the 21st day of November, 1872, and also the assessment map and list for the improvement of Communipaw avenue or Newark Plank road from Bergen avenue to West Side avenue, and the report of the Commissioners of Assessment accompanying the same, filed with the Clerk of the Board or Public Works on the 6th day of October, 1873, and all the proceedings in relation to the assessments therein made and also the assessment for said improvement to wit: For grading to the established grade curbing 20 inch, flagging sidewalks 5 feet wide, and paving with Belgian block pavsment, Newark Plank road, from the West side of Bergen avenue to the west side of West side avenue, be vacated and set aside and a re-assessment made as if such assessment so vacated had never been made.

By Mr. Smith:

Resolved, That the assessment map entitled Assessment Map for the improvement of Cavan Point Road from Central Railroad avenue, and the report of the Commissioners of Assessments accompanying the same, filed with the clerk of the Board of Public Works on the 19th day of March, 1873, and confirmed by the Board of Public Works on the 29th day of April, 1873, and the resolution of confirmation approved by the Mayor on the 1st day of May, 1873, and all proceedings in relation to the assessment therein made and also the assessment for said improvement, to wit: for grading to the established grade Cavan Point road, from Pacific avenue to the Central Railroad of New Jersey, be vacated and set aside and a reassessment made as if such assessment so vacated had never been made.

The President pro tem having called for the ayes and nays on each of the above resolutions they were adopted by the following vote:

Ayes—Messrs. Smith, Beach and Sweeney.

Absent—President Drohan and Mr. Pattberg.

On motion of Mr. Sweeney the Board then adjourned.

JOHN T. VAN CLEEF, Clerk.

Regular meeting of the Board of Finance and Taxation, held in the City Hall Thursday, January 10th, 1878, at 7:30 o'clock p. m.

Present—All the members.

On motion of Mr. Smith the reading of the minutes of the last regular meeting was dispensed with, and they were approved as printed.

PRESENTATION OF PETITIONS AND COMMUNICATIONS.

Petition of William W. Astor for himself and others, Trustees for J. J. Astor, for exchange of coupon water stock or bonds for one registered bond for $16,000. Received and referred to the Committee on Finance.

Petition of A. Van Horne, attorney for Bridget Smith. Received and referred to the Committee on Finance.

PRESENTATION OF CLAIMS.

Claim of Charles S. Clarke, Jr., of $62 43 for stationery furnished City Treasurer and office of the Board of Finance and Taxation; claim of The Argus of $56 50, for printing blank reports and manuals, pages 84 to 90. Both received and referred to the Committee on Printing, Stationery and Supplies.

Claim of J. B. Cleveland of $18 50 for searches on property of Æneas Fitzpatrick. Received and referred to the Committee on Salaries and Claims.

OFFICIAL COMMUNICATIONS.

The City Treasurer reported the following balances credit to all the accounts in the National Banks at the close of business this day:

Balance credit Tax account Balance credit Asessment account Balance credit Water account Sinking fund (1873) account Sinking fund (1876) account	$30,153 22

The City Comptroller reported the following receipts of the City Treasury, January 3d to 9th, 1878, both days included:

General tax, account, total..... ...	$86,484 29
Assessment account, total.....	247 45
Water account, total.....	3,018 66
Sinking Fund account, 1873, total....	1,018 78
Sinking Fund account, 1876, total.	868 01

Both received and ordered filed.

William H. Powell reported as Marshal of the Second District. Received and ordered filed.

Three concurrent resolutions from the Board of Public Works. Received and referred to the Committee on Taxes and Concurrent Resolutions.

Concurrent resolution from the Board of Public Works, showing the probable gross amount of money required by said Board of Public Works for the three months ensuing to be $75,000. Received and referred to the Committee on Finance.

On motion the Board took a recess.

The Board re-assembled, all the members present.

REPORTS OF STANDING COMMITTEES.

The Committee on Finance to whom was referred the communication from the Corporation Attorney as to the amount decided by the Court to be paid John F. Ward for services as Chief Engineer; would report and recommend the adoption of the following resolution:

Resolved, That a warrant be ordered drawn on the City Treasurer in favor of John F. Ward for $183 26, in full settlement of his claim against the city, the warrant to be delivered on the filing of a proper satisfaction piece with the City Clerk, approved by the Corporation Counsel:

The President having called for the ayes and nays on the above resolution, the report was received and the resolution adopted unanimously.

The Committee on Taxes and Concurrent Resolutions reported on petition of A. S. Patterson, asking that the assessment on part lot 23, block 345, for the improvement of Newark avenue, from Five Corners to old Jersey City line be cancelled, would respectfully report that the Court having set aside the whole assessment on application of the Corporation Attorney, it is not a lien on his lot, as he supposes and would recommend that the petition be filed.

The same committee reported on communication from Charles H. Hartshorne, Attorney, for the Provident Institution of Savings, asking that three certain assessments for street improvements be set aside, would respectfully report in favor of the same, will offer a resolution at the proper time and recommend the petition and communication be filed.

The same committee reported on concurrent resolution from the Board of Public Works, recommending the adoption of the following resolution:

Resolved, That that following resolution adopted by the Board of Public Works Dec. 24, 1877, to wit:

Resolved, That the sum of $138 60 be paid to John A. Vill for harness, be and is hereby concurred in by the Board of Finance and Taxation.

The same committee reported on concurrent resolution from the Board of Public Works, recommending the adoption of the following resolution:

Resolved, That the following resolution adopted by the Board of Public Works Dec. 31, 1877, to wit:

Resolved, That $9 30 be paid to John Maloney for plumbing work; $6 70 to Thomas Donelan for setting and sharpening saws; $57 19 to N. J. Ice Company for ice; $37 to Thomas Sullivan for painting office, 1876-77; $15 to Hudson Insurance Company for insurance, 1877-78; $131 60 to Daniel Buckley for carpenter work on Morgan street dock, 1876-76; be and is hereby concurred in by the Board of Finance and Taxation.

The President having called for the ayes and nays on each of the above resolutions, the reports were received and the resolutions and recommendations were adopted unanimously.

The Committee on Printing, Stationery and Supplies reported on claim of the Argus, recommending the adoption of the following resolution:

Resolved, That the sum of $56 50 be paid to the Argus for printing blanks, warrant books and manuals, pages 84 to 90.

The President having called for the ayes and nays on the above resolution, the report was received and the resolution adopted unanimously.

MISCELLANEOUS BUSINESS.

By Mr. Pattberg:

Resolved, That one registered bond (old form) for sixteen thousand dollars ($16,000) be issued by the Mayor, Water Registrar and City Clerk, under the corporate seal of the city, to Franklin H. Delano, John Carey, Jr., Wm. W. Astor and Charles F. Southmayd, trustees for John J. Astor, in exchange for water bonds or stock issued in 1853 and due in 1883, for said amount held by said trustees and which are now in coupon form, such exchange being for the better safety and convenience of all concerned, said registered bond to be made payable at the same time and to bear interest at the same rate as said coupon stock or bond.

By Mr. Smith:

Resolved, That the Clerk of this Board be requested to notify the City Collector of all assessments for street improvements, sewers, &c. that may be or have been set aside by resolution of this Board.

The President having called for the ayes and nays on each of the above resolutions, they were adopted unanimously.

On motion the Board adjourned.

JOHN T. VAN CLEEF, Clerk.

Regular meeting of the Board of Finance and Taxation, held in the City Hall Thursday, January 17th, 1878, at 7:30 o'clock p. m.

Present—All the members.

On motion of Mr. Smith the reading of the minutes of the last regular meeting was dispensed with, and they were approved as printed.

PRESENTATION OF PETITIONS AND COMMUNICATIONS.

Petition of Constantine Saeger to have taxes adjusted. Petition of Hugh Muir to have taxes adjusted. Both received and referred to the Committee on Taxes and Concurrent Resolutions.

Communication from William Brinkerhoff, Attorney for John Wheelihan stating that the referee has ordered The Mayor and Aldermen of Jersey City to pay to said Wheelihan the sum of twenty-five hundred and ten dollars and twenty-five cents ($2,510 25) which report has been confirmed by Hon. Manning M. Knapp, Justice of the Supreme Court.

Communication from Lippincott & Deacon, Attorneys for John M. Shannon, against The Mayor and Aldermen of Jersey City stating that the Court awarded judgement in favor of the plaintiff, and against the city for the sum of $346 99 with costs amounting to $54 88 making a total of $401 87, and asking that a warrant be drawn for said sum. Both communications were received and referred to the Committee on Salaries and Claims.

PRESENTATION OF CLAIMS.

Claim of Hanley & Co., of $3 for covering and binding 30 copies of law case, Edwards vs. the City. Received and referred to the Committee on Salaries and Claims.

Claim of Hanley & Co., of $26 25, for balance due him for printing case of Edwards vs. The Mayor and Aldermen. Received and referred to the Committee on Printing, Stationery and Supplies.

Judgment claim of Jacob Ringle of $136 42. Received and referred to the Committee on Salaries and Claims.

Claim of Charles Scott of $38 89, for carpenter work, &c., at office of Board of Finance and Taxation.

Claim of $4, Martin & Kelly for grate for stove in office of Board of Finance and Taxation. Both claims were received and referred to Committee on Printing Stationery and Supplies.

Judgment claim of John F. Ward, by Scudder and Vreedenburgh, his attorneys, of $318 59, received and referred to the Committee on Salaries and claims.

In connection therewith the following resolution was offered:

Resolved, That the following resolution adopted by this Board, January 10, 1878, to wit:

Resolved, That a warrant be ordered drawn on the City Treasurer in favor of John F. Ward, for the sum of $183 26, in full settlement of his claim against the city. The warrant to be delivered upon the filing of a proper satisfaction piece with the City Clerk, approved by the Corporation Counsel, be rescinded and made null and void and of no effect.

On motion the resolution was adopted unanimously.

OFFICIAL COMMUNICATIONS.

Communication from the Corporation Attorney stating that the suit brought by John Shannon against the city to recover $709, which he claimed was due him on contract, was tried, and judgment rendered in favor of plaintiff for the sum of $279 76, with interest from the date of final estimate on the work, together with costs.

On motion the communication was received and referred to the Committee on Salaries and Claims.

The City Comptroller reported the following receipts of the City Treasury, January 10th, to 16th, 1878, both days included:

General tax, account, total..... ...	$84,611 76
Assessment account, total.....	1,037 44
Water account, total.....	2,557 34
Sinking Fund account, 1873, total....	116 91
Sinking Fund account, 1876, total...	1,089 82

The City Treasurer reported the following balances credited to all the accounts in the National Banks at the close of business this day:

Balance credit Tax account Balance credit Assessment account Balance credit Water account Sinking fund (1873) account Sinking fund (1876) account	$105,213 58

Both received and ordered filed.

Requisitions from the City Collector and City Treasurer. Both received and referred to the Committee on Printing, Stationery and Supplies with power.

OPINION OF CORPORATION COUNSEL.

Jersey City, Jan. 14th, 1878.

To the Hon. the Board of Finance and Taxation of Jersey City:

Gentlemen—In view of the decision of the Supreme Court and the order entered in the case of the State, Charles E. Butler, Trustee, prosecutor; the Ravine Road Sewer Commissioners, defendants, on certiorari.

I advise your body to refuse to convert any certificates into bonds until the Court have modified their order, or the Legislature have remedied the defect in the law in reference to the condemnation of property. If any application is hereafter made for this purpose, let it be referred again to the Corporation Counsel.

Respectfully submitted,

LEON ABBETT,
Corporation Counsel.

Received and ordered filed.

Six concurrent resolutions from the Board of Public Works:

Received and referred to the Committee on Taxes and Concurrent Resolutions.

On motion, the Board took a recess.

The Board re-assembled, all the members present.

REPORTS OF STANDING COMMITTEES.

The Committee on Taxes and Concurrent Resolutions, reported recommending the adoption of the following resolution:

Resolved, That the following resolution adopted by the Board of Public Works Dec. 31, 1877, to wit:

Resolved, That $4 be paid to Henry Bellman for posting bills; $24 to T. J. Hobby for repairing instruments; $9 10 to M. T. Hagan for blacksmith work, be and is hereby concurred in by the Board of Finance and Taxation.

The same committee reported on concurrent resolution from the Board of Public Works, recommending the adoption of the following resolution.

Resolved, That the following resolution adopted by the Board of Public Works Jan. 8th, 1878, to wit:

Resolved, That $34 be paid to John Doyle for horse shoeing, '77-'78; $7 50 to Jersey City Gas Light Company for gas consumed at stable, '77-'78; $1 80 to Thomas O'Callaghan for broken stone, '77-'78; $33 32 to D. C. Farley for sundries at Belleville; $79 35 to D. C. Farley for iron pipe, &c.; $30 to R. A. Randall & Son, for harness; $29 05 to Hewes & Phillips for machinery supplies at Belleville; $10 43 to T. Sanford & Son, for white oak; $128 50 to Steele & Conklin for machinery supplies; $11 73 to Dewitt Wire Cloth Co., for drawing lead wire; $95 20 to J. F. McCoy for corporation cocks; $231 44 to J. F. McCoy for pig lead; $5 25 to N. C. McCormack for sundries; $20 43 to Brady & Fitzsimmons for feed for pipe yard horses; $14 18 to F. H. Nugent for tools for tapper; $55 to John Mullins for carpet for office, '77 and '78; $25 50 to Henry Steinbuch for coal for office, '77 and '78; $19 to Hudson Insurance Co., for insurance 77' and 78; be and is hereby concurred in the Board of Finance and Taxation.

The same Committee reported on claim of Michael Shannon recommending the adoption of the following resolution.

Resolved, That the following resolution adopted by the Board of Public Works, Dec. 24, 1877, to wit:

Resolved, That the sum of $292 84 be paid Michael Shannon for specification blocks; be and is hereby concurred in by the Board of Finance and Taxation.

FREE PUBLIC LIBRARY JERSEY CITY, N. J.

The same Committee reported on concurrent resolution from the Board of Public Works recommending the adoption of the following resolution.

Resolved, That the following resolution adopted by the Board of Public Works, January 15th, 1878, to wit:

Resolved, That $224 be paid The Argus for corporation printing: $20 to the Freie Presse for corporation printing, be and is hereby concurred in by the Board of Finance and Taxation.

The same committee reported on communication from the City Clerk, recommending the adoption of the following resolution:

Resolved, That the City Clerk is hereby authorized and directed to cancel all warrants in his office and named specially in a communication from said officer, presented Dec. 20th, 1877, and hereto annexed, which warrants the Mayor of the city at the time and since has refused to sign, and that said officer is also authorized and directed to cancel all warrants remaining in his office and not called for within three (3) years after their date, and to report to this Board a list of such warrants, when cancelled, from time to time.

The same committee reported on concurrent resolution from the Board of Public Works, recommending the adoption of the following resolution:

Resolved, That the following resolution adopted by the Board of Public Works Jan. 15th, 1878, to wit:

Resolved, That by and with the concurrence of the Board of Finance and Taxation the compensation of the Commissioners of Assessment for the ensuing year be and is hereby fixed as follows:

For assessment of street openings, widenings, extensions or changes as to their boundaries thereof for the first assessment map and report the sum of twelve dollars and fifty cents ($12 50) for each Commissioner for each one hundred lots or plots or fraction of one hundred lots or plots as mapped which shall be assessed by them.

For report of the actual net cost of such improvement the sum of five dollars for each Commissioner.

For change of grade of any street or avenue the same rates as for street openings, widenings, &c.

For grading, flagging, curbing, guttering, paving or sewering of any street or avenue, for estimate of quantity and kind of work and materials required to make the improvement the sum of five dollars for each Commissioner.

For preliminary sketch and report the sum of twelve and one-half dollars for each Commissioner for each one hundred lots or plots or fraction of one hundred lots or plots as mapped which shall be assessed by them.

For final assessment and report the sum of ten dollars for each Commissioner, except in cases where the preliminary sketch has been made by a former Board, in which cases the compensation shall be the same as herein provided for preliminary sketch.

For making assessment for any improvement for which the assessment has been or shall be set aside under the provisions of an act to amend an act entitled "A further act in relation to assessments in cities," approved March 9th, 1877. The sum of ten dollars for each commissioner for each one hundred lots or fraction of one hundred lots or plots as mapped, which shall be assessed by them, be and is hereby concurred in by the Board of Finance and Taxation.

The President having called for the ayes and nays on each of the above resolutions, the reports were received and the resolutions adopted unanimously.

The Committee on Salaries and Claims reported on claim of John F. Ward, recommending the adoption of the following resolution:

Resolved, That a warrant be drawn on the City Treasurer in favor of Scuader & Vredenburgh, attorneys for John F. Ward, for the sum of $318,50, in full for settlement of a certain judgment obtained against the city by the said John F. Ward, the warrant to be delivered upon the filing of a proper satisfaction piece with the City Clerk, approved by the Corporation Counsel.

The President having called for the ayes and nays on the above resolution the report of the committee was received and the resolution adopted unanimously.

The Committee on Printing, Stationery and Supplies reported on claim of Charles S. Clarke, jr., recommending the adoption of the following resolution:

Resolved, That the sum of $62 43 be paid to Charles S. Clarke, Jr., for stationery furnished office of Board of Finance and Taxation and City Treasurer.

The President having called for the ayes and nays on the above resolution, the report was received and the resolution adopted unanimously.

MISCELLANEOUS BUSINESS.

By Mr, Sweeney:

Resolved, That hereafter A. L Sears shall receive the sum of $400 per annum in acting as clerk to the Mayor in addition to his duties as clerk in the City Clerk's office

On motion the resolution was laid on the table.

By Mr, Sweeney:

Resolved, That copies of the deductions of taxes made by the Board of Commissioners of Appeal in cases of taxation be sent by the clerk of this Board to the several assessors, and that they be required and enjoined to enter upon their field books of this year all such deductions, and that they are hereby required to report to this Board when such entries have been made.

By Mr. Pattberg:

Resolved, That a warrant be ordered drawn upon the City Treasurer in favor of E. W. Kingsland, County Collector, for the sum of ten thousand dollars on account of county tax for the year 1877.

By Mr. Smith:

Resolved, That the different Boards of this city be requested to inform this Board whether there has been collected from sale of materials any money that has not been paid to the Treasurer, or any money in the hands of the Treasurer of any Board that remains unexpended for any of the past fiscal years.

By Mr. Smith:

Resolved, That the City Collector be directed to notify the officers of the New York Bay Cemetery to appear before the Commissioners of Appeals, Thursday, February 7th, 1878, at 7:30 p. m., and show cause why a certain portion of their property should not be assessed for taxes.

By Mr. Smith:

Resolved, That the assessment map entitled, "assessment map and list for the improvement of Communipaw avenue, from Grand street to Bergen Point Plank Road," and the report of the Commissioners of Assessments accompanying the same, filed with the clerk of the Board of Public Works on the 16th day of December, 1872, and refiled on the 25th day of January, 1873, and confirmed by the Board of Public Works on the 25th day of February, 1873, and the resolution of confirmation approved by the Mayor on the 27th day of February 1873, and all the proceedings in relation to the assessment made and also the assessment for said improvement to wit: For curbing, flagging 4 feet wide with the best quality of blue stone flags, and paving with square block stone pavement; Communipaw avenue from Grand street to the Bergen Point Plank road be vacated and set aside, and a reassessment made, as if such assessment so vacated had never been made.

The President having called for the ayes and nays on each of the above resolutions they were adopted unanimously.

On motion the Board adjourned.

JOHN T. VAN CLEEF, Clerk.

Regular meeting of the Board of Finance and Taxation held in the City Hall, Thursday, January 24th, 1878, at 7:30 o'clock P. M.

Present—Messrs. Beach, Pattberg, Smith and Sweeney,

Absent—President Drohan.

In the absence of the President the Clerk called the Board to order.

On motion Mr. Smith was elected President pro tem.

On motion of Mr. Beach the reading of the minutes of the last regular meeting was dispensed with, and they were approved as printed.

PRESENTATION OF PETITIONS AND COMMUNICATIONS.

Petition of the trustees of Wm. Astor for exchange of coupon stock or bond for a registered bond. Received and referred to the Committee on Finance.

Opinion from the United States Supreme Court: The State of New Jersey. The Morris and Essex Railroad Company, Prosecutors, plaintiffs in error, vs. James S. Yard, Commissioner of Railroad Taxation of the State of New Jersey. In error to the Court of Errors and Appeals in and for the State of New Jersey. Received and referred to the Corporation Counsel.

Petition from resident tax payers of the Second District for the building of a new school house. Received and referred to the Committee on Finance.

Petition of Wm. P. Powers and others heirs of C. Van Vorst for cancelment of sales of certain property for unpaid taxes. Petition of Emile Menge to have taxes corrected. Petition of Daniel Toffey to have refunded money paid in error on taxes of 1872. All of the above petitions were received and referred to the Committee on Taxes and Concurrent Resolutions.

PRESENTATION OF CLAIMS.

Claim of Smith Bros., of $19 75 for printing index to supplement; claim of Charles S. Clarke, Jr., of $20 80 for stationery furnished City Treasurer, Janaary 12th, 1878; claim of P. H. O'Connor of $22 59 for plumbing work at City Hall. All of the above claims were received and referred to the Committee on Printing, Stationery and Supplies.

Claim of Henry Traphagen of $30 02 for disbursements; claim of James M. Brann of $5 75 for search made against Fitzpatrick. Both received and referred to the Committee on Salaries and Claims.

OFFICIAL COMMUNICATIONS.

Resolution from the Board of Directors of Education requesting this Board to furnish means for the erection of a new school house on the lots owned by the city on 12th street school building No. 21 having been vacated owing to its dangerous condition. Resolution from the Board of Directors of Education requesting this Board to re-adjust the appropriations for the present fiscal year. Both of the above resolutions were received and referred to the Committee on Finance.

A communication from the City Clerk submitting copy of amended order of Supreme Court of New Jersey concerning Ravine Road Sewer Commission act. Received and referred to the Corporation Counsel.

The opinion of the Corporation Attorney on claim of John Wheelihan stating that he attended the case before the Referee and Judge Knapp and was unable to reduce the amount of damages claimed. The Referee having based his report upon the evidence adduced which was clearly in favor of the Plaintiff, annexed thereto is the opinion of the Corporation Counsel recommending that this Board pay Mr. Weelihan or his Counsel the amount fixed by the Referee and approved by Justice Manning M. Knapp.

On motion the opinions were received and referred to the Committee on Salaries and Claims.

The City Treasurer reported the following balance credited to all the accounts at the close of business to-day:

Balance credit Tax account		
Balance credit Asessment account		
Balance credit Water account		$79,610 21
Sinking fund (1873) account		
Sinking fund (1876) account		

The City Comptroller reported the following receipts of the City Treasurer, January 17th to 23d, 1878, both days included:

General tax, account, total..... ...	$11,059 03
Assessment account, total.....	1,031 87
Water account, total.....	1,227 42
Sinking Fund account, 1873, total....	69 29
Sinking Fund account, 1876, total....	507 79

Both received and ordered filed.

Two concurrent resolutions from the Board of Public Works.

Received and referred to the Committee on Taxes and Concurrent resolutions.

REPORTS OF STANDING COMMITTEES.

The Committee on Taxes and Concurrent resolutions reported on concurrent resolution from the Board of Public Works recommending the adoption of the following resolution:

Resolved, That the following resolution adopted by the Board of Public Works, Dec. 31st, 1877, to wit:

Resolved, That the sum of three hundred and fifty-seven dollars and fifty-five cents be paid to Michael Shannon for Belgian blocks be and is hereby concurred in by the Board of Finance and Taxation.

The same committee reported on concurrent resolution from the Board of Public Works, recommending the adoption of the following resolution:

Resolved, That the following resolution adopted by the Board of Public Works, January 15, 1878, to wit:

Whereas, On the 25th day of September, 1877, application was made to this Board for the improvement of Greenville avenue from Bergen avenue to old Bergen road; and

Whereas, On the 17th day of December, 1877, the Commissioners of Assessments filed with the Board of Public Works their preliminary sketch for said improvement; and

Whereas, On the 14th day of January, 1878, this Board met and heard all parties interested in said application who appeared, and all remonstrances against the said improvement that were presented in writing; and

Whereas, This Board has determined that a remonstrance against the said improvement signed by the owners of the property liable to more than one-half of the assessment therefor has not been presented; therefore

Resolved, That by and with the concurrence of the Board of Finance and Taxation the said improvement be made and that the contract for said work and materials, be awarded to John English, he being the lowest bidder for the whole work and materials, and that the corporation Attorney be and is hereby directed to prepare and have executed the necessary contract for the same, be and is hereby concurred in by the Board of Finance and Taxation.

The same committee reported on concurrent resolution from the Board of Public Works, recommending the adoption of the following resolution:

Resolved, That the following resolution adopted by the Board of Public Works Jan. 8, 1878, to wit:

Resolved, That by and with the concurrence of the Board of Finance and Taxation the report of the Committee on Streets and Sewers, upon the petition in writing of J. Benjamin Vreeland and others, presented to this Board on the 31st day of December, 1877, for the laying out and opening of an "Avenue C," 100 feet wide, the centre line commencing at the Morris Canal, between Jersey City and Bayonne in the centre line of Avenue C. and running northerly to the centre line of Jackson avenue, at its intersection with the Newark and New York Railroad, on the southerly side, be and the same is hereby accepted by this Board, which hereby declares that it favors said petition, and the same is hereby referred to the Commissioners of Assessments, and the Chief Engineer he being a discreet Surveyor, not interested in said improvement, to be proceeded with according to

law, be and is hereby concurred in by the Board of Finance and Taxation.

The same Committee reported on concurrent resolution from the Board of Public Works, recommending the adoption of the following resolution:

Resolved, The following resolution adopted by the Board of Public Works, Jan. 15, 1878, to wit:

Whereas, on the 14th day of August, 1877, application was made to this Board for the improvement of Ocean avenue from Danforth avenue to Atlantic street; and,

Whereas, On the 17th day of December, 1877, the Commissioners of Assessments filed with the Board of Public Works their preliminary sketch for said improvement; and

Whereas, On the 14th day of January, 1878, this Board met and heard all parties interested in said application, who appeared and all remonstrances against the said improvement that were presented in writing; and

Whereas, This Board has determined that a remonstrance against the said improvement signed by the owners of property liable to more than one half of the assessment therefor, has not been presented; therefore,

Resolved, That by and with the concurrence of the Board of Finance and Taxation, the said improvement be made, and that the contract for said work and materials be awarded to F. H. Spengeman, he being the lowest bidder for the whole work and materials, and that the Corporation Attorney be and is hereby directed to prepare and have executed the necessary contract for the same, be and is hereby concurred in by the Board of Finance and Taxation.

Resolved, That the following resolution adopted by the Board of Public Works, January 15th, 1878, to wit:

Resolved, That $13 50 be paid to Hodgman & Co. for rubber coats, 1877-78; $33 20 to Athemeyer Bro. for repairing carts, '77-78; $11 95 to John A. Vill for repairing harness, '77-78; $57 50 to Muldoon & Harrison for blacksmith work, 77-78; $36 to Brandis & Teckritz for repairing instruments for Engineering Bureau; $8 75 to Akron Sewer Pipe Association for sewer pipe; $59 15 to C. J. Winant for sand; $18 to W. H. Waite for feed for Street Department horses; $33 to Dodge, Meigs & Co. for spruce plank; $64 92 to B. F. Woolsey & Co. for sundries; $193 89 to T. J. Thomas for cast i on sleeves; $165 to John McLaughlin for carting iron pipe; $21 26 to Brady & Fitzsimmons for feed for pipe yard horses; $89 70 to Martin Frank for painting stable in Wayne street; be and is hereby concurred in by the Board of Finance and Taxation.

The same committee reported on resolution from the Board of Public Works asking that the Comptroller be requested to transfer the unexpended balance on Wayne street improvement, recommending the adoption of the following resolution:

Resolved, That the Comptroller be requested to transfer the sum of $57 from the account for the improvement of Wayne street, from Colgate to Pryor street, to the account for the improvement of Wayne street, from Colgate to Merseles street.

The same Committee reported on petition of Hugh Muir to have refunded money paid in error, recommending the adoption of the following resolution:

Resolved, That a warrant be drawn on the City Treasurer in favor of Hugh Muir for $44 36, being amount of taxes, interest, &c., paid in error on lot 19, block 661 Ege avenue, and the City Collector be notified.

The President pro tem having called for the ayes and nays on each of the above resolutions the reports of the Committee were received and the resolutions adopted by the following vote:

Ayes—Messrs. Beach, Pattberg, Smith and Sweeney.

Absent—President Drohan.

The Committee on Salaries and Claims reported on the judgement claim of Jacob Ringle vs. the Mayor and Aldermen of Jersey City, recommending the adoption of the following resolution:

Resolved, That the sum of $136 42 be paid to Albert S. Cloke, as attorney of Jacob Ringle, in full settlement of a certain judgment obtained in the Hudson County Circuit Court in favor of Jacob Ringle against the Mayor and Aldermen of Jersey City, provided a good and sufficient satisfaction piece, approved by the Corporation Attorney, be filed with the City Clerk.

The same Committee reported on judgment claim as John M. Shannon vs. The Mayor and Aldermen of Jersey City, recommending the adoption of the following resolution:

Resolved, That the judgment claim of John M. Shannon be paid, it having been certified to as correct by the Corporation Attorney; and that a warrant be drawn on the City Treasurer in favor of Lippincott & Deacon, attorneys for said John M. Shannon, for the sum of $401 87, being in full satisfaction for said judgment, provided a good and sufficient satisfaction piece, executed by said attorney be filed by the City Clerk. The same committee reported on claim of Collins & Corbin, recommending the adoption of the following resolution:

Resolved, That the sum of $178.39 be paid to Collins & Corbin for taxed costs in the following certiorari cases: Elias G. Brown, Dugald Thompson, Eugene Murphy, et als., Herman Schuarz, et al., Christopher Helm, Edward Thistle, et al., Robert, Wolf, all against the Mayor and Aldermen of Jersey City.

The same committee reported on claim of J. B. Cleveland, recommending the adoption of the following resolution:

Resolved, That the sum of $18 50 be paid to J. B. Cleveland for fees for searches vs. Æneas Fitzpatrick.

The same committee reported on claim of Henry Traphagen, for disbursements, recommending the adoption of the following resolution:

Resolved, That the sum of $30 02 be paid to Henry Traphagen, Corporation Attorney, for disbursements and costs in various suits for and against the city.

The same committee reported on claim of Harley & Co., of $3, adverse to the payment of the same.

The President pro tem. having called for the ayes and nays on each of the above resolutions the reports of the committee were received and the resolutions and recommendations adopted by the following vote:

Yeas—Messrs. Beach, Pattberg, Smith and Sweeney.

Absent—President Drohan.

The Committee on Printing, Stationery and Supplies reported on claim of Smith Brothers, recommending the adoption of the following resolution:

Resolved, That the sum of $19 75 be paid to Smith Bros. for printing index to city charter.

The same committee reported on claim of Martin & Kelly, recommending the adoption of the following resolution:

Resolved, That the sum of $4 be paid to Martin & Kelly for one grate and frame for stove in office of Board of Finance and Taxation.

The same committee reported on claim of Hanley & Co., recommending the adoption of the following resolution:

Resolved, That the sum of $26 25 be paid to Hanley & Co. for balance of bill for printing case of Edward vs. the Mayor and Aldermen.

The same committee reported on claim of P. H. O'Connor, recommending the adoption of the following resolution:

Resolved, That the sum of $22 59 be paid to P. H. O'Connor for plumbing work at City Hall, January 9th, 1878.

The same committee reported on claim of Charles Scott, recommending the adoption of the following resolution:

Resolved, That the sum of $38 89 be paid to Charles Scott for carpenter work, &c., at office of Board and Finance and Taxation.

The President pro tem. having called for the ayes and nays on each of the above resolutions, the reports of the committee were received and the resolutions adopted by the following vote:

Ayes—Messrs. Beach, Pattberg, Smith and Sweeney.

Absent—President Drohan.

UNFINISHED BUSINESS.

On motion the resolution to increase the salary of A. L. Sears, presented by Mr. Sweeney at the last meeting, was taken from the table, and on motion of Mr. Beach it was referred to the Corporation Counsel,

MISCELLANEOUS BUSINESS.

By Mr. Pattberg:

Resolved, That one registered bond (old form) for sixteen thousand dollars ($16,000) be issued by the Mayor and Water Registrar, and City Clerk under the corporate seal of the city to Charles F. Southmayd, Henry Day and Phillip Kissam, trustees for William Astor, in exchange for water bonds or stock issued in 1853 and due in 1883 for said amount held by said trustees, and which are now in coupon form, such exchange being for the better safety and convenience of all concerned, said registered bond to be made payable at the same time and to bear interest at the same rate as said coupon stock or bonds.

By Mr. Pattberg:

Resolved, That a warrant be drawn on the City Treasurer in favor of said officer to transfer forty two 30-dollars from water account to general account, to replace said amount for printing on water account for 1877.

The President pro tem. having called for the ayes and nays on each of the above resolutions they were adopted by the following vote:

Ayes—Messrs. Beach, Pattberg, Smith and Sweeney.

Absent—President Drohan.

On motion the Board adjourned.

JOHN T. VAN CLEEF, Clerk.

Regular meeting of the Board of Finance and Taxation held in the City Hall, Thursday, January 31st, 1878, at 7:30 o'clock P. M.

Present—Messrs. Smith and Sweeney.

Absent—President Drohan, Messrs. Beach and Pattberg.

Less than a quorum being present, and on motion of Mr. Smith the Board adjourned to meet on Friday, February 1st 1878, at 7:30 o'clock, P. M.

JOHN T. VAN CLEEF, Clerk.

Regular adjourned meeting of the Board of Finance and Taxation held in the City Hall, Friday, February 1, 1878, at 7.30 o'clock P. M.

Present—all the members

On motion of Mr. Beach the reading of the minutes of the last regular meeting was dispensed with, and they were approved as printed.

PRESENTATION OF PETITIONS AND COMMUNICATIONS.

Petition of Charles L. Rickerson to have refunded money paid in error on taxes of 1876. Communication from R. C. & V. F. Washburn for the cancellment of an assessment on certain lots. Both received and refereed to the Committee on Taxes and Concurrent Resolutions.

Communication from the City Clerk submitting a list of warrants cancelled pursuant to a resolution passed by this Board January 17, 1878. Received and referred to the Committee on Finance.

PRESENTATION OF CLAIMS.

Claim of the Argus of $69 75 for printing manuals and advertising Corporation notices January 1, to 24, 1878.

Claim of the Evening Journal of $50 for advertising Corporation notices, December 5th to 18th 1877.

Claim of Charles S. Clarke, Jr., of $20.80 for stationery furnished City Treasurer, January 4th to 19th, 1878. All of the above claims were received and referred to the Committee on Printing, Stationery and Supplies.

Claim of Samuel McBurney of $100 for salary as expert in examining the books and account of J. V. B. Vreeland, late Water Registrar for the month of January, 1878. Received and referred to the Committee on Salaries and Claims.

OFFICIAL COMMUNICATIONS.

The City Comptroller reported the following receipts of the City Treasurer, January 24th to 30th, 1878, both days included:

General tax account, total	$8,712 43
Assessment account, total	1,814 59
Water account, total	4,572 99
Sinking Fund account, 1873	216 91
Sinking Fund account, 1876	273 46

The City Treasurer reported the following balances credited to all the accounts in the National Banks at the close of business this day:

Balance credit Tax account Balance credit Assessment account Balance credit Water account Sinking fund (1873) account Sinking fund (1876) account	$88,215 74

Both received and ordered filed.

Resolution from the Board of Police Commissioners requesting transfer. Received and referred to the Committee on Finance.

A communication from the City Comptroller, showing the receipts and expenditures of the city government (except water account) for the fiscal year ending November 30th, 1878. Received and referred to the Committee on Finance.

Communication from the City Comptroller, submitting list of unexpended balances remaining to the credit of the different committees of the several Boards of the city government for the last fiscal year. Received and referred to the Committee on Finance.

OPINION OF THE CORPORATION COUNSEL.

Jersey City, January 30th, 1878.

To the Honorable the Board of Finance and Taxation of Jersey City:

Gentlemen—I advise that the petition of H. M. Traphagen, to have the taxes for the years 1874, 1875 and 1876 against the premises leased from him by the city for 2d Precinct Station House, be granted so far as concerns the city tax. The lease states that the city is as part of the rent to pay the city tax and water rents and the City Collector says that the city taxes were assessed in the above years by a mistake. The lease does not provide that the city shall pay the State and County taxes, so that only that portion of the tax should be remitted which is for the city tax.

Respectfully submitted,

LEON ABBETT, C. C. of J. C.

Received and referred to the Committee on Salaries and Claims.

OPINION OF THE CORPORATION COUNSEL.

Jersey City, January 29th, 1878.

To the Honorable the Board of Finance and Taxation of Jersey City:

Gentlemen—I am of the opinion that your Board may pass the resolution to pay Mr. Sears $400 as Clerk to his Honor the Mayor, but you should strike out the preamble and pass the resolution without it.

The Mayor has communicated with me in reference to this matter, and agreeing with him I advise the adoption of the resolution.

Respectfully submitted,

LEON ABBETT, C. C. of J. C.

Received and ordered filed.

OPINION OF THE CORPORATION COUNSEL.

Jersey City, Jan. 30th, 1878.

To the Hon. the Board of Finance and Taxation of Jersey City:

Gentlemen—Daniel E. Donovan, of Ulster County, New York, claims payment of a certificate of indebtedness of the late Township of Greenville, issued Sept. 30th, 1870, to John English, for $240. This claim was not presented until December 13th, 1877, and the explanation thereof is that it was mislaid, or lost, and only recently found.

I have been unable to find out what the claim of Mr. English was, for there is no sworn bill in possession of the city, and even the minutes of the meetings of the Commissioners of September, 1870, after diligent search, cannot be found. The counsel for the claimant has not been able to furnish me with any particulars of the transaction. As the Commissioners were not authorized by positive law to issue such certificates until 1872, and as the city can try the merits of the original claim now, and more than six years have elapsed since the cause of action accrued and as nothing definite can be ascertained about the matter, I advise that the city refuse to pay Mr. Donovan this certificate and interest, as claimed by him.

Respectfully submitted,

LEON ABBETT, C. C. of J. C.

On motion the opinion was ordered filed and the payment of the claim of Daniel Donovan was refused, and the Clerk was directed to notify his Attorney of the same.

Concurrent Resolution from the Board of Public Works ordering paid certain claims. Received and referred to the Committee on Taxes and Concurrent Resolutions.

On motion the Board took a recess.

The Board reassembled, all the members present.

REPORTS OF STANDING COMMITTEES.

The Committee on Finance reported on resolution from the Board of Directors of Education recommending the adoption of the following resolution.

Resolved, That the request to re-adjust the appropriations of the Board of Directors of Education for the present fiscal year be granted by this Board.

The same Committee reported on resolution from the Board of Directors of Education requesting the Board to furnish means for the erection of a new school house on the lots owned by the city on 12th street, would report that this Board has no power under the present charter to provide means for the erection of said building, and directing the Clerk of this Board to notify the Board of Directors of Education of the same.

The same committee reported on resolution from the Board of Public Works informing this Board that the probable gross amount of money required by said Board of Public Works for the three months ensuing is $75,000, recommending that the same be approved and placed on file.

The President having called for the ayes and nays on each of the above resolutions the reports were received and the resolutions and recommendations adopted unanimously.

The Committee on Taxes and Concurrent Resolutions reported on concurrent resolution from the Board of Public Works recommending the adoption of the following resolution:

Resolved, That the following resolution adopted by the Board of Public Works January 29th, 1878, to wit:

Resolved, That $21 be paid to J. C. Herald for corporation printing; $88 50 to The Argus for corporation printing; $26 to The Argus for corporation printing, be and is hereby concurred in by the Board of Finance and Taxation.

The same committee reported on concurrent resolution from the Board of Public Works, recommending the adoption of the following resolution:

Resolved, That the following resolution adopted by the Board of Public Works January 22d, 1878, to wit:

Resolved, That by and with the concurrence of the Board of Finance and Taxation the Committee on Streets and Sewers be and are hereby authorized to advertize for proposals for furnishing Belgian blocks not to exceed 200,000 blocks, be and is hereby concurred in by the Board of Finance and Taxation.

The same committee reported on concurrent resolution from the Board of Public Works, recommending the adoption of the following resolution:

Resolved, That the following resolution adopted by the Board of Public Works, January 22d, 1878, to wit:

Resolved, That $22 55 be paid to A. J. Rapp for feed for Street Department horses; $5 15 to Martin Reschert for sand and bricks; $6 13 to Tebbennoff & Bro. for tools, &c; $7 66 to M. P. Moran for putting gaslight in stable, '76-'77; $12 to J. L. McGimpsey for posting bills; $39 79 to Claus Prigge for feed for Street Department horses; $417 12 to Michael Shannon for Belgian blocks; $300 to J. M. Hughes for raising building at Belleville; $50 20 to John Reardon, for plumbing work at reservoir; $14 to John Harkett for work on gas-pipe at reservoir; $15 to Oscar Senfer for care of telegraph line for December; $4 50 to William Ard for mason work at Belleville; $6 22 to Colyman & Noonan for horse-shoeing; $150 to Matthew Ahern for salt hay; $24 to P. H. Laverty for services in protecting water pipe July 23, 1877; $59 75 to Thos. Trotter for carting iron pipe; $15 to The Argus for bill heads; $22 50 to Jersey City Gaslight Company for gas in office; $39 72 to John A. Dittmar for carpenter work; $122 50 to Evening Journal Association, corporation advertising: $7 20 to Freie Presse for corporation advertising; $55 to The Argus for corporation advertising; $19 to J. C. Herald for corporation advertising be and is hereby concurred in by the Board of Finance and Taxation.

The same committee reported on petition of Daniel Toffey to have refunded money paid in error, recommending the adoption of the following resolution:

Resolved, That a warrant be drawn on the City Treasurer in favor of Daniel Toffey for the sum of $14 84, being amount of taxes paid in error on lot 9, block 705 Waverly street, and the Collector be notified.

The same committee reported on petition of Emilie Menge for the reduction of assessment, recommending the adoption of the following resolution:

Resolved, That the City Collector be requested to reduce the assessment for the years 1875 and 1876 on lots 21 and 22, block 716 Booream avenue, from $3,500 to $1,000 each year.

The same committee reported on petition of R. C. & V. F. Washburne for the canceling of an assessment against certain lots, recommending the adoption of the following resolution:

Resolved, That the City Collector is hereby authorized to cancel off record the assessment for widening Mill Road from Colden place to Hudson avenue, against lots 1 to 5 inc. or 20 to 24 inc. block 132, assessed to Washburne, amounting to $1,018 04, also same assessment against lot 28 or 30, block 131, amounting to $121 67, assessed to M. E. Church, such assessments having been settled by payments made by B. F. Welsh, Treasurer of former City of Bergen, of differences between damages awarded and benefits assessed and stated in report of said officer filed April 25th, 1870, and now of record in the Comptroller's office.

The President having called for the ayes and nays on each of the above resolutions, the reports were received and the resolutions adopted unanimously.

The Committee on Salaries and Claims reported on claim of John Wheelihan, recommending the adoption of the following resolutions:

Resolved, That the judgment claim of John Wheelihan be paid, it having been certified to as correct by the Corporation Counsel and that a warrant be drawn on the City Treasurer in favor of Wm. Brinkerhoff, attorney for said John Weelihan for the sum of $2,510 25, being in full satisfaction for said judgment, provided a good and sufficient satisfaction piece executed by said attorney be filed with the City Clerk.

The same committee reported on claim of Samuel McBurney recommending the adoption of the following resolution:

Resolved, That the sum of $100 be paid to Samuel McBurney, for salary for the month of January as expert in examining the books and accounts of J. V. B. Vreeland, late Water Registrar.

The same committee reported on claim of James M. Brann, recommending the adoption of the following resolution:

Resolved, That the sum of $5 75 be paid to James M. Brann, County Clerk, for searches made in the case of Æneas Fitzpatrick against the Mayor and Aldermen of Jersey City.

The same committee reported on the salary list for January, 1878, recommending the adoption of the following resolution:

Resolved, That warrants be ordered drawn on the City Treasurer for the payment of salaries for the month of January, 1878, when due, viz: Charles Seidler, Mayor, $166 66; Thomas Earle, City Treasurer, $250; Samuel C. Nelson, City Comptroller, $250; Leon Abbett, Corporation Counsel, $416 66; Henry Traphagen, Corporation Attorney, $291 66; James H. Love, City Collector, $250; William Stevens, clerk to Comptroller, $100; Isaac Morrow, Jr., clerk to Treasurer, $100; John T. Van Cleef, clerk to Board of Finance and Taxation, $100; Andrew D. Whyte, assistant Collector, $125; S. D. Dickinson, clerk to City Collector, $80, James T. Grady, clerk to City Collector, $80; John Creech, clerk to City Collector, $80; D. T. Jeffrys, clerk to City Collector, $80; Walter Kissam, clerk to City Collector, $80; Seneca Barker, clerk to City Collector, $80; L. E. Smith, clerk to City Collector, $80; John T. M. Kaylar, clerk to City Collector, $80; James S. Browning, messenger, $50; Patrick O'Neill, tax bill distributor, 25 days at $3, $75; Frederick C. Wolbert, clerk to Police Court, $75; Thomas K. Halstead, clerk to City Clerk, $100; N. E. Feurey, clerk to city clerk, $83 33; A. L. Sears, clerk to city clerk and mayor, $83 33. John McGuigan, marshal, 1st District Court, $75; William H. Powell, marshal 2d District Court, $60; Edward S. Smith, assessor 1st District, $125; Dennis McLaughlin, assessor 2d District, $125; Hugh Dugan, assessor 3d District, $125; Martin Logan, assessor 4th District, $125; John M. Parks, assessor 5th District, $125, James C. Clarke, assessor 6th District, $125; the Argus, printing minutes, $250; Evening Journal, printing minutes, $250; Ann Morton, cleaning rooms in City Hall, $36; Bridget Parker, cleaning rooms in City Hall, $36. Extra Clerks in Bill room—John McAnally, $65; Henry Pattberg, Jr., $65; James E. Connolly, $65; Thomas Nelson, $65; T. J. Thomas, $65; F. P. Woodcock, $65; G. E. Sherman, $65; John Peter Volhardt, $65; Edward Dunnigan, $65; R. R. Ranken, $32 62; Harry Halsey, $10 87.

The President having called for the ayes and nays on each of the above resolutions, the reports were received and the resolutions adopted unanimously.

The Committee on Printing, Stationery and Supplies reported on claim of the Argus, recommending the adoption of the following resolution:

Resolved, That the sum of $69 75 be paid to the Argus for printing manuals and advertising Corporation notices, Jan. 1st to 24th, 1878.

The same committee reported on claim of the Evening Journal, recommending the adoption of the following resolution:

Resolved, That the sum of $50 be paid to the Evening Journal for advertising Corporation notices, Dec. 5th to 18th, 1877.

The President having called for the ayes and nays on each of the above resolutions, the reports were received and the resolutions adopted unanimously.

The same committee reported on claim of Charles S. Clarke, Jr., recommending the adoption of the following resolution:

Resolved, That the sum of $20 80 be paid to Charles S. Clarke, Jr., for stationery furnished City Treasurer, Jan. 4th to 19th, 1878.

The President having called for the ayes and nays, the above resolution was adopted by the following vote:

Ayes—President Drohan, Messrs. Pattberg and Sweeney.

Nays—Messrs. Beach and Smith.

MISCELLANEOUS BUSINESS.

By Mr. Smith:

Resolved, That the assesement map entitled assessment for the improvement of Summit avenue from Crawford to Wayne street, and the report of the Commissioners of Assessment accompanying the same, filed with the Clerk of Board of Public Works on the 13th day of November, 1873, and confirmed by the Board of Public Works on the 9th day of December, 1873, and the resolution approved by the Mayor Dec. 11th, 1873, and all the proceedings in relation to the assessment therein made, and also the assessment for said improvement to wit: For grading to the established grade, curbing and resetting curb, flagging, sidewalks 4 feet wide, and relaying flags where necessary, paving the roadway with Belgian block pavement on Summit avenue between Crawford street and Wayne street be vacated and set aside and a reassessment made, as if such assessment so vacated had never been made.

By Mr. Smith:

Resolved, That the assessment map entitled final assessment for building a lateral sewer in Berkley street, Jersey City, N. J., and the report of the Commissioners of Assessment accompanying the same, filed with the Clerk of the Board of Public Works on the 6th day of June, 1871, and referred back to the Commissioners of Assessment for correction July 10, 1871, and refiled Sept. 14, 1871, and referred back to the Commissioners of Assessment for correction Oct. 31, 1871, and refiled Jan. 8, 1872, confirmed by the Board of Public Works Feb. 6th, 1872, and the resolution approved by the Mayor Feb. 9th, 1872, and all the proceedings in relation to the assessment therein made, and also the assessment for said improvement be vacated and set aside, and a reassessment made as if such assessment had never been made.

By Mr. Smith:

Resolved, That the assessment map entitled "Assessment map and list for the improvement of Montgomery street from Bergen avenue to Summit avenue," and the report of the Commissioners of Assessments accompanying the same, filed with the Clerk of the Board of Public Works on the 15th day of January, 1874, and confirmed by the Board of Public Works on the 25th day of August, 1874, and the resolution approved by the Mayor on the 27th day of August, 1874, and all the proceedings in relation to the assessment therein made, and also the assessment for said improvement, to wit: For paving with Belgian pavement Montgomery street from Summit avenue, late Palisade avenue, to Bergen avenue, be vacated and set aside and a reassessment made as if such assessment so vacated had never been made.

By Mr. Smith:

Resolved, That the assessment map entitled "Assessment map and list for the improvement of South Third street from Coles street to Newark avenue," and the report of the Commissioners of Assessments accompanying the same, filed with the Clerk of the Board of Public Works on the 29th day of July, 1873, and the resolution approved by the Mayor July 31, 1873, and all the proceedings in relation to the assessment therein made, and also the assessment for said improvement, to wit: For grading to the established grade, flagging sidewalks to the full width, and relaying sidewalks where necessary, curbing and resetting curb where necessary, and paving the carriageway with Belgian block pavement on South Third street (now Sixth street) from Coles street to Newark avenue, be vacated and set aside and a reassessment made as if such assessment so vacated had never been made.

By Mr. Smith:

Resolved, That the assessment map entitled assessment map and list for the pavement on Grand street and the report of the Commissioners of Assessment accompanying the same filed with the Clerk of the Board of Public Works on the 19th day of August, 1873, and confirmed by the Board of Public Works on the 23d day of September, 1873, and the resolution of confirmation approved by the Mayor on the 25th day of September, 1873, and all the proceedings in relation to the assessment therein made, and also the assessment for said improvement, to wit: For paving with granite specification blocks, and laying crosswalks where necessary, &c., on Grand street from the easterly side of Jersey avenue to the westerly side of Mill Creek, be vacated and set aside and a reassessment made as if such assessment so vacated had never been made.

By Mr. Smith:

Resolved, That the assessment map entitled assessment map and list for the improvement of Wayne street from Palisade avenue to the present easterly terminus and the report of the Commissioners of Assessment accompanying the same filed with the Clerk of the Board of Public Works on the 31st day of May, 1872, and confirmed by the Board of Public Works on the 9th day of July, 1872, and the resolution approved by the Mayor July 12, 1872, and all the proceedings in relation to the assessment therein made, and also the assessment for said improvement, to wit: For grading to the established grade, relaying sidewalks and laying new flag sidewalks 4 feet in width where necessary curbing and paving the roadway with Belgian block pavement on Wayne street, from Palisade avenue (now Summit avenue) easterly to its terminus, be vacated and set aside and a reassessment made as if such assessment so vacated had never been made.

By Mr. Smith:

Resolved, That the assessment map entitled "assessment map for the improvement of Walnut street, from Grand to Pine streets," and the report of the Commissioners of Assessment accompanying the same, filed with the Clerk of the Board of Public Works on the 1st day of April, 1874, and confirmed by the Board of Public Works on the 5th day of May, 1874, and the resolution approved by the Mayor on the 7th day of May, 1874, and all the proceedings in relation to the assessment therein made; and also the assessment for said improvement, to wit: for grading to the established grade, curbing and resetting curb, flagging 4 feet wide, and relaying flag and paving with Belgian trap block pavement, including intersections on Walnut street (now Jyhnston avenue), from the easterly side of Grand street to the easterly side of Pine street, be vacated and set aside and a reassessment made as if such assessment so vacated had never been made.

The President having called for the ayes and nays on each of the above resolutions they were adopted unanimously.

By Mr. Sweeney:

Resolved, That A. L. Sears shall receive the sum of $400 per annum, to date from January 1st, 1878, in acting as clerk to the Mayor in addition to his duties as clerk in the City Clerk's office.

Mr. Smith moved to table the resolution, which was carried by the following vote:

Yeas—Messrs. Smith, Pattberg, and Sweeney.

Nays—President Drohan and Mr. Beach.

By Mr. Pattberg:

Resolved, That a warrant be ordered drawn upon the City Treasurer in favor of that officer for the sum of seven hundred and fifty-two dollars and fifty cents, to transfer that amount from general account to interest account of February, 1878.

By Mr. Pattberg:

Resolved, That the City Collector be directed to notify the Delaware, Lackawanna and Western Railroad Company to appear before the Board of Commissioners of Appeals on the 14th day of February, 1878, at 7:30 o'clock p. m., and show cause why the said railroad company should not pay taxes on their property for which they receive a rental, and why the same should not be assessed.

The President having called for the ayes and nays on each of the above resolutions they were adopted unanimously.

By Mr. Pattberg:

Whereas, Due notice was given by the clerk of this Board that application will be made to the Legislature of the State of New Jersey at the present regular session for the passage of a bill the general object of which is to authorize the Board of Finance and Taxation to issue long bonds for the purpose of erecting school and other buildings in Jersey City and a further bill, the general object of which is to authorize the Board of Finance and Taxation to issue long bonds to a certain amount in both cases, to reconstruct our most prominent streets in Jersey City, and at the same time employ the poor of our city so very much in want of work; therefore

Resolved, That the members of the Assembly from this county be requested to advocate the passage of said bills; and be it further

Resolved. That the Clerk of this Board be directed to forward a copy of the resolution to each member of the Assembly from this county.

On motion of Mr. Smith the resolution was laid on the table.

On motion the Board adjourned.

JOHN T. VAN CLEEF, Clerk.

Regular meeting of the Board of Finance and Taxation held in the City Hall, Thursday, February 7th, 1878, at 7:30 o'clock P. M.

Present—All the members.

On motion of Mr. Beach the reading of the minutes was dispensed with and they were approved as printed.

PRESENTATION OF CLAIMS.

Claim of the Jordon Stationery Company of $108 50 for bonds and stationery furnished December 14th, 1877. Received and referred to the Committee on Printing, Stationery and Supplies.

OFFICIAL COMMUNICATIONS.

Communication from his Honor the Mayor:

Jersey City, February 7th. 1878.

Honorable Board of Finance and Taxation:

Gentlemen—A resolution has been presented to your Board, giving A. L. Sears the sum of $400 per year for his services as Clerk to the Mayor. $200 of which he fully earns as Clerk to the City Clerk, leaving a balance of $200 for his extra services as my Clerk.

I consider this small sum a just compensation which Mr. Sears earns and deserves,

I respectfully ask that your honorable body will pass the resolution.

Yours Respectfully,

CHARLES SIEDLER, Mayor.

On motion the communication was received and placed on file.

The City Treasurer reported the following balances credited to all the accounts in the National Banks at the close of business this-day:

Balance credit Tax account Balance credit Asessment account Balance credit Water account Sinking fund (1873) account Sinking fund (1876) account	$76,013 70

The City Comptroller reported the following receipts of the City Treasury, January 31st to February 6th, 1878, both days included:

General tax account, total	$5,104 92
Assessment account, total	10 98
Water account, total	553 59
Sinking Fund account, 1873	235 13
Sinking Fund account, 1876	149 57

Both received and ordered filed.

Requisition from the clerk of this Board stating that the clock and water basin needed repairs. Received and referred to the Committee on Printing, Stationery and Supplies with power.

Report of F. C. Wolbert, clerk of the First District Police Court, stating that he had received $282 for fines for the month of January, 1878, and had paid the same over to the City Treasurer. Received and ordered filed.

Two concurrent resolutions from the Board of Public Works. Received and referred to the Committee on Taxes and Concurrent Resolutions.

On motion the Board took a recess of ten minutes.

The Board reassembled, all the members present.

Mr. Beach offered the following resolution:

Resolved, That the sum of $200 be transferred from the account of Salaries and Claims to the account of Printing, Stationery and Supplies of the last fiscal year ending November 31st, 1877, of the Board of Finance and Taxation.

The President having called for the aves and nays on the above resolution it was adopted unanimously.

REPORTS OF STANDING COMMITTEES.

The Committee on Finance reported on resolution from the Board of Police Commissioners requesting transfers, recommending that the clerk of this Board be directed to request the Board of Police Commissioners to send to this Board all claims remaining unpaid to date, payable out of the appropriations for the last past fiscal year.

The same committee reported on communication from the City Clerk submitting a list of warrants three years old cancelled pursuant to a resolution of this Board of January 17th, 1878, recommending that the same be placed on file.

The same committee reported the receipts and expenses of the city government exclusive of water account for the fiscal year ending November 31st, 1877, from the City Comptroller. The report was received and ordered entered in full on the minutes and filed to wit:

Receipts and expenses of the City Government Nov. 30th, 1876, to Dec. 1st, 1877:

RECEIPTS.

General account, Dec. 1, 1876: Balance as per last report		$200,786 23
From taxes of 1875	$84,633 26	
" " 1876	891,532 85	
" " 1877	290,922 75	
From Morgan street dock	5,211 58	
" District Court fees	1,345 44	
" Sewer permits and street refuse	1,269 58	
From sale building opening Wayne street	505 00	
From sale of horses, Fire	750 00	
" " manure	165 00	
From rentals	3 2 81	
" sundries	568 85	
" State for School moneys	161,364 42	
From Water account "Loan"	90,000 00	
From Sinking fund, 1876	75,000 00	
" " " 1873	100,000 00	
" Bank loans	706,000 00	
		2,409,631 54
Total		$2,610,417 77

PAYMENTS.

From appropriations of 1875–6:		
For Board of Works	$6,093 97	
" " Aldermen	2,425 40	
" " Police Commissioners	19,603 10	
For Board of Fire Commissioners	3,836 80	
For Board of Finance	332 44	
" " Education	2,183 52	
Total		$34,475 23
From appropriations of 1876-7: Claims.		
For Board of Works	$89,187 19	
" " " Aldermen	42,511 38	
" " " Police Commissioners	63,976 58	
" " " Fire Commissioners	25,760 26	
" " " Finance	4,195 72	
" " " Education	33,845 42	239,476 55
From appropriations of 1876-7: Salaries.		
For Board of Works	18,430 39	
" " " Aldermen	5,000 00	
" " " Police Commissioners	148,280 08	
" " " Fire Commissioners	86,699 30	
" " " Finance	56,186 00	
" " " Education	189,000 00	503,595 77
For County Collector on taxes, 1875	35,000 00	
For County Collector on taxes, 1876	415,514 13	
For County Collector on taxes, 1877	15,000 00	
For Public School No 7	30,275 00	
" " " " 8	1,467 00	
" Judgment claims	24,508 78	
" Districts Courts	6,972 34	
" Morgan street dock	2,699 20	
" Cost in certiorari cases	2,418 25	
" Water account, 'loans,'	65,000 00	
" Assessment account. "loans,"	311,000 00	
" Banks account, 'loans,'	300 000 00	
" Interest on bonds	213,535 84	
" Interest on loans	15,750 02	
Total		2,216,688 11
Balance		393,729 66
Total		$2,610,417 77

RECEIPTS.

Assessment account, Dec. 1, 1876: Balance as per last report		$5,312 99
From assessment collections	$122,766 90	
From general account "loan"	311,000 00	
		433,766 90
Total		$439,079 89

PAYMENTS.

For interest on bonds	$424,235 00	
For assessment claims	5,048 89	
		429,283 89
Dec. 1, 1877; Balance		9,796 00
Total		$439,079 89

RECEIPTS.

Sinking fund 1873, Dec. 1, 1876: Balance as per last report		$33,175 33
From taxes 1872 and previous	$54,822 64	
From bonds on interest	27,390 00	
From licenses	27,430 00	
From fines	4,687 97	
From interest redemption lots, &c	9,316 34	
From printing tax sales	882 60	
		124,529 55
Total		$157,704 88

PAYMENTS.

For Greenville bonds due	$37,000	
For Bergen bonds due	6,000	
For Hudson bonds due	500	
For general account "loans"	100,000	
		$143 500
Dec. 1, 1877, balance		14,204 88
Total		$157,704 88
" 1876, Sinking Fund 1876, receipts, balance as per last report		29,980 42
From taxes 1873	$39,311 01	
From taxes 1874	55,907 97	
		$ 95,218 98
Total		$125,199 40

PAYMENTS.

For general account "loans"	$75,000	
For interest on revenue bonds	28,000	
		$ 103,000 00
Dec. 1, 1877, balance		22,199 40
Total		$125,199 40

RECAPITULATION.

RECEIPTS.

1876		
Dec. 1. Cash in general account	$269,786 23	
Cash in assessment account	5,312 99	
Cash in fund, 1873, account	33,175 33	
Cash in fund, 1876, account	29,980 42	
Total		$269,254 97
Received from general acc't	2,409,631 54	
Received from assessment account	433,766 90	
Received from fund, 1873, acc't	124,529 55	
Received from fund, 1876, acc't	95,218 98	
Total		3,063,146 97
Grand total		$3,332,401 94

PAYMENTS.

Paid for general account	$2,216,688 11	
Paid for assessment account	429,283 89	
Paid for fund, 1873, account	143,500 00	
Paid for fund, 1876, account	103,000 00	
Total		$2,892,472 00
1877.		
Dec. 1. Cash in general account	$393,729 66	
Cash in assessment account	9,796 00	
Cash in fund, 1873, account	14,204 88	
Cash in fund, 1876, account	22,199 40	
Total		439,929 94
Grand total		$3,362,401 94

Jersey City, January 31st, 1878.

Respectfully submitted,

SAMUEL C. NELSON, Comptroller.

The President having called for the ayes and nays on each of the above resolutions the reports were received, and the resolutions and recommendations adopted unanimously.

The Committee on Taxes and Concurrent Resolutions reported on petition of John Hogan for the return of money paid in error for assessments, recommending that the opinion of the Corporation Counsel be read and that the opinion and petition be placed on file.

OPINION OF THE CORPORATION COUNSEL.

JERSEY CITY, February 4, 1878.

To the Honorable the Board of Finance and Taxation of Jersey City:

GENTLEMEN—I am informed by the Engineering Department of the Board of Public Works, that the property of John Hogan for the improvement of Newark avenue from Five corners to old Jersey city line is to be re-assessed, when the assessment was set aside, and that the matter is now before the Commissioners of Assessment. It will be proper to await their action as he will be entitled only to the difference between the re-assessment and the old one that was set aside.

I return you the papers and bills in this matter referred to me.

Yours repectfully,

LEON ABBETT, C. C., J. C.

The same Committee reported on petition of Charles L. Rickerson, for the return of money paid in error recommending the adoption of the following resolution:

Resolved, That a warrant be drawn on the Treasurer in favor of Charles L. Rickerson for the sum of $25.86 being taxes, interest and penalty paid January 18, 1878, on personal property in error and the Collector be notified.

The same committee reported on concurrent resolution from the Board of Public Works recomending the adoption of the following resolution:

Resolved, That the following resolution, adopted by the Board of Public Works, January 29, 1878, to wit:

Resolved, That $7 25 be paid to J. C. Gas Light Co. for gas at stable; $5 40 to Andrew McAra for charcoal; $3 to American District Telegraph Co. for rent for instrument for Nov. and Dec; $91 45 and $96 35 to Steele & Condict for sundries; $11 75 to J. C. Gas Light Co. for gas consumed in office; $1 to D. C. Farley for lock; $25 05 to F. H. Riedell for sundries; $11 25 to Brown & Todd for coal and wood; $46 18 to D. C. Farley for sundries at Belleville; $155 73 to John M. Hughes for mason work at Belleville, be and is hereby concurred in by the Board of Finance and Taxation.

The same committee reported on concurrent resolution from the Board of Public Works recommending the adoption of the following resolution:

Resolved, That the following resolution, adopted by the Board of Public Works February 5, 1878, to wit:

Resolved, That $179 35 be paid the Argus for printing acts, parts of acts, &c.; $26 to the Freie Presse for corporation advertising; $150 to Jas. Reilly for one bay horse, be and is hereby concurred in by the Board of Finance and Taxation.

The President having called for the ayes and nays on each of the above resolutions the reports were received and the resolutions and recomendation adopted unanimously.

The Committee on Salaries and Claims reported on petition of H. M. Traphagen to have taxes for the years 1874 75 and '76 cancelled, recommending the adoption of the following resolution:

Resolved, That the City Collector be and is hereby notified to cancel on the assessment books, the city taxes against the premises owned by H. M. Traphagen and leased from him by the city for the Second precinct station house for the years 1874-75 and '76, said property being known on said assessment books as lot pts. 17, 18 and 19, block 215, street No. 198 Eighth street or 188 Eighth street, and be it further

Resolved, That the Water Registrar be notified to cancel the water rents on said premises, viz: part of lots 17, 18 and 19, block 215, and be it further

Resolved, That the State and county tax are still to remain a lien upon said premises for the said years until duly paid and satisfied.

The same Committee reported on claim of the Jersey City Gas Light Company recommending the adoption of the following resolution.

Resolved, That the sum of $145 50 be paid to the Jersey City Gas Light Company for gas consumed at City Hall, from July 1st, to October 1st, 1877.

The President having called for the ayes and nays on each of the above resolutions, the reports were received and the resolutions adopted unanimously.

The Committee on Printing, Stationery and Supplies reported on claim of Charles S. Clarke, Jr., recommending that the same be referred back to Mr. Clarke for correction.

The President having called for the ayes and nays on the above recommendation it was adopted unanimously.

UNFINISHED BUSINESS.

On motion of Mr. Smith the resolution presented by Mr. Pattberg at the last meeting was taken from the table and the clerk requested to read the same.

By Mr. Pattberg:

Whereas, Due notice was given by the clerk of this Board that application will be made to the Legislature of the State of New Jersey at the present regular session for the passage of a bill the general object of which is to authorize the Board of Finance and Taxation to issue long bonds for the purpose of erecting school and other buildings in Jersey City, and a further bill the general object of which is to authorize the Board of Finance and Taxation to issue long bonds to a certain amount in both cases to reconstruct our most prominent streets in Jersey City, and at the same time employ the poor of our city so very much in need of work; therefore be it

Resolved, That the members of Assembly from this county be requested to advocate the passage of said bills; and be it further

Resolved, That the Clerk of this Board be directed to forward a copy of the resolution to each member of the Assembly from this County.

The President having called for the ayes and nays on the above resolution, it was lost by the following vote:

Ayes—Messrs Pattberg and Sweeney.

Nays—President Drohan, Messrs. Beach and Smith.

MISCELLANEOUS BUSINESS.

By Mr. Pattberg:

Resolved, That a warrant be ordered drawn upon the City Treasurer, in favor of that officer, for the sum of five thousand dollars, to transfer that amount from General Account to Water Account, to return loan.

By Mr. Smith:

Resolved, That the assessment map entitled assessment map for the construction of a sewer in Cambridge avenue, formerly Franklin street, from North to South streets, and the report of the Commissioners of Assessments accompanying the same, filed with the Clerk of the Board of Public Works June 22d, 1874, and confirmed by the Board of Public Works August 25th, 1874, and the resolution approved by the Mayor August 27th, 1874, and all the proceedings in relation to the assessment therein made, and also the assessment for the improvement, to wit: For the construction of a 30-inch sewer with the necessary manholes and culverts in Franklin street (now Cambridge avenue) from North street to and connecting with the sewer in South street be vacated and set aside and a reassessment made as if such assessment so vacated had never been made.

By Mr. Smith:

Resolved, That the assessment map entitled assessment map and list for the improvement of North 1st street, (now Ninth street) and the report of the Commissioners of Assessment accompanying the same, filed with the clerk of the Board of Public Works September 20th, 1873, and confirmed by the Board of Public Works October 21st, 1873, and the resolution approved by the Mayor October 23d, 1873, and all the proceedings in relation to the assessment therein made, and also the assessment for said improvement, to wit: For paving with Belgian block pavement, resetting curb and reflagging sidewalks where necessary on North 1st street (now Ninth street) from west of Grove street to east side of Monmouth street, be vacated and set aside and a reassessment made as if such assessment so vacated had never been made.

The President having called for the ayes and nays on each of the above resolutions they were adopted unanimously.

On motion the Board adjourned.

JOHN T. VAN CLEEF, Clerk.

Regular meeting of the Board of Finance and Taxation held in the City Hall, Thursday, February 14th, 1878, at 7:30 o'clock P. M.

Present—President Drohan, Messrs. Pattberg and Smith.

Absent—Messrs. Beach and Sweeney.

On motion of Mr. Smith the reading of the minutes of the last regular meeting was dispensed with and they were approved as printed.

PRESENTATION OF PETITIONS AND COMMUNICATIONS.

Petition of the American Dock and Improvement Company for the return of money paid in error. Petition of Henry Wild for the return of money paid in error, Petition of Theo. F. Wolf, asking to have an assessment set aside. All of the above petitions were received and referred to the Committee on Taxes and Concurrent Resolutions.

Communication from G. A. Thomas, Esq. Secretary of the Board of Assessment and Revision of Taxes, of Newark, N. J., asking for information in regard to the percentage on the valuations for the year 1877. On motion the communication was received, placed on file, and the Clerk requested to give the desired information

Communication from Charles S. Clarke, Jr., in reference to his claim for furnishing bonds and stationery referred to him for correction stating that he had no correction to make in the claim. Accompanying the same was a communication from Seibert Brothers, stating what their charge was for furnishing bar stones on which lithographic work was engraved. On motion both communications were received and referred back to the Committee on Printing, Stationery and Supplies with power,

PRESENTATION OF CLAIMS.

Claim of Leon Abbett of $216 57 for disbursements from March 20, 1877, to February 5, 1878; received and referred to the Committee on Salaries and Claims.

OFFICIAL COMMUNICATIONS.

The City Treasurer reported the following balances credited to all the accounts in the National Banks at the close of business this day:

General Tax account Assessment account Water account Sinking fund (1873) account Sinking fund (1876) account	$72,001 53

The City Comptroller reported the following receipts of the city treasury, February 7th to 13th, 1878, both days included:

General tax account, total	$10,432 45
Assessment account, total	919 43
Water account, total	4,550 22
Sinking Fund account, 1873	383 00
Sinking Fund account, 1876	1,471 75

Both received and ordered filed.

Communication from the City Comptroller with list of claims due the city for dirt furnished. Received and referred to the Corporation Attorney.

Communication from the City Collector:

To the Honorable Board of Finance and Taxation:

Gentlemen:—In accordance with section 46 of a supplement to the city charter, approved March 24, 1873, I hereby certify that I have this day received for collection in my office the following assessment map sewer in Bergen and Sipa venue, amounting to $9,977 05.

Very respectfully,

JAMES H. LOVE, City Collector.

Communication from the Clerk of this Board stating that the bond of David A. Peloubet as Police Justice is without the accustomed and essential affidavits of the sureties. On motion the Clerk was directed to have the sureties attach the necessary affidavits.

Requisition from the City Marshal for coal. Received and referred to the Committee on Printing, Stationery and Supplies, with power.

Concurrent resolution from the Board of Public Works ordering paid certain claims Received and referred to Committee on Taxes and Concurrent Resolutions.

On motion the Board took a recess.

On reassembling the members present were:

President Drohan, Messrs. Pattberg and Smith.

Absent—Messrs. Beach and Sweeney.

REPORTS OF STANDING COMMITTEES.

The Committee on Finance reported on communication from the City Comptroller, showing amount of unexpended balances remaining to the credit of last year's appropriation recommending that the same be placed on file.

The President having called for the ayes and nays the recommendation was adopted by the following vote:

Ayes—President Drohan, Messrs. Pattberg and Smith.

Absent—Messrs. Beach and Sweeney.

The Committee on Taxes and Concurrent Resolutions reported on concurrent resolution from the Board of Public Works, recommending the adoption of the following resolution:

Resolved, That the following resolution adopted by the Board of Public Works, February 5th, 1878, to wit:

Whereas, On the 24th day of July, 1877, application was made to this Board for the improvement of Seventh streeet, from the westerly line of Monmouth street to the northeasterly line of Newark avenue; and

Whereas, On the 4th day of January, 1878, the Commissioners of Assessments filed with the Board of Public Works their preliminary sketch for said improvement; and,

Whereas, On the 4th day of February, 1878, this Board met and heard all parties interested in said application who appeared, and all remonstrances against the said improvement that were presented in writing; and,

Whereas, This Board has determined that a remonstrance against the said improvement, signed by the owners of the property liable to more than one-half of the assessment therefor, has not been presented; therefore,

Resolved, That by and with the concurrence of the Board of Finance and Taxation the said improvement be made, and that the contract for said work and materials be awarded to Henry O'Neil, he being the lowest bidder for the whole work and materials, and that the Corporation Attorney be and is hereby directed to prepare and have executed the necessary contract for the same, be and is hereby concurred in by the Board of Finance and Taxation.

The same Committee reported on concurrent resolution from the Board of Public Works, recommending the adoption of the following resolution:

Resolved, That the following resolution, adopted by the Board of Public Works, February 5th, 1878, to wit:

Resolved, That $11 80 be paid to Charles Boltwood for sundries; $28 to Akron Sewer Pipe Association for sewer pipe; $4 20 to Andrew Leight for curb stone; $8 45 to M. T. Hagan for blacksmith work; $4 59 to E. Archer for clamps for sewer culverts; $7 40 to B. F. Woolsey & Co., for sundries; $2 51 to Charles Bol wood for sundries at Belleville; $52 55 to Hewes & Phillips for sundries at Belleville; $73 33 to Dewitt Wire Cloth Co., for brass wire cloth; $225 45 to J. F. McCoy for pig lead; $18 20 to John Maloney for plumbing work; $11 50 to P. H. Nugent for solder; $20 86 to B. F. Woolsey & Co., for packing, &c.; $8 16 to C. A. Woolsey for jute packing; $76 75 to Patrick Mulligan for labor and materials on Morgan street dock, be and is hereby concurred in by the Board of Finance and Taxation.

The same committee reported on concurrent resolution from the Board of Public Works recomending the adoption of the following resolution:

Resolved, That the following resolution adopted by the Board of Public Works, Feb. 12, 1878, to wit:

Resolved, That $143 50 be paid The Argus for corporation advertising; $38 50 to The Argus for corporation printing; $97 50 to The Argus for corporation advertising, be and is hereby concurred in by the Board of Finance and Taxation.

The same committee reported on petition of Constantine Yeager to have bills corrected

recommending the adoption of the following resolution:

Resolved, That the City Collector be instructed to change the assessment for taxes known as "assessment on lots 87 and 88 Essex and Fulton streets, assessed value $1,500," personal property $750 for the year 1876, so as to make the same appear on the books as follows: Lots 1 to 4, cor. Fulton avenue and Essex str et, 1 house assessed, lots 9 to 10, cor. Fulton avenue and Essex streets, (1 vacant lot); lots 87 to 88, Dwight avenue, (1 vacant lot, value $1,500); personal $750; and if the same error appears in any of the past years the same is to be corrected as above, and whenever the same appears on the books as paid on the property known as lots 87 and 88 Essex and Fulton streets, the same is to be applied to the property as corrected above as if it were originally paid on the property as corrected.

The same committee reported on petition of the American Dock and Improvement Company to have refunded money paid in error, recommending the adoption of the following resolution:

Resolved, That a warrant be drawn on the City Treasurer in favor of "the American Dock and Improvement Company" for the sum of $1,016 to return said amount, it having been paid in error by said company for taxes for 1877 on ten acres adjoining the National Storage Co. at Caven Point, the said "the National Storage Company" having already paid said amount to the City Collector January 12th, 1878, the payment made by the American Dock and Improvement Company being a duplicate payment, and the City Collector be notified.

The President having called for the ayes and nays on each of the above resolutions they were adopted by the following vote:

Yeas—President Drohan, Messrs. Pattberg and Smith.

Absent—Messrs. Beach and Sweeney.

MISCELLANEOUS BUSINESS.

By Mr. Smith:

Resolved, That the assessment map entitled assessment map for the improvement of Clerk street, and the report of the Commissioners of Assessment accompanying the same, filed with the clerk of the Board of Public Works on the 19th day of August, 1871, and confirmed by the Board of Public Works on the 26th day of September, and the resolution of confirmation approved by the Mayor October 3d, 1871, and all the proceedings in relation to the assessment therein made, and also the assessment for said improvement to wit; For grading to the proper grade and flagging 4 feet in width the two sidewalks on Clerk street, from the northerly line of Myrtle avenue to the southerly line of Claremont avenue be vacated and set aside, and a reassessment made as if such assessment so vacated had never been made.

By Mr. Smith:

Resolved, That the assessment map entitled assessment map for the improvement of Claremont avenue from Ocean street to Bergen Point plank road, and the report of the Commissioners of Assessment accompanying the same, filed in the City Clerk's office, Oct. 29th, 1870, and confirmed by the Board of Aldermen Nov. 16th, 1870, and the resolution of confirmation approved by the Mayor, Nov. 19th, 1870, and all the proceedings in relation to the assessment therein made, and also the assessment for said improvement, to wit: For grading, flagging, curoing and bridging be vacated and set aside and a reassessment made as if such assesement so vacated had never been made.

By Mr. Smith:

Resolved, That the assessment map entitled assessment map for the improvement of Washington avenue, and the report of the Commissioners of Assessments accompanying the same, filed with the Clerk of the Board of Public Works, on the 9th day of Dec., 1871, and confirmed by the Board of Public Works on the 23d day of January, 1872, and the resolution of confirmation approved by the Mayor January 26th, 1872, and all the proceedings in relation to the assessment therein made, and also the assessment for said improvement for regulating and grading, paving with stone pavement, curbing and flagging the sidewalks where not flagged and relaying the flagging where necessary on Washington avenue from Jewett avenue, from Palisade avenue, now Summit avenue, to Monticello avenue be vacated and set aside, and a reassessment made as if such assessment so vacated had never been made.

By Mr. Smith:

Resolved, That the members of this Board act as a committee of the whole to take into consideration the act passed by the Legislature entitled "Supplement to an act to enable the city authorities of Jersey City to make a settlement with the contractor for the construction of Reservoir No. 3 of the Jersey City water works, approved March 7th, 1877," and that the committee be empowered to send for persons and papers necessary.

The President having called for the yeas and nays on each of the above resolutions they were adoped by the following vote:

Yeas—President Drohan, Messrs. Pattberg and Smith.

Absent—Messrs. Beach and Sweeney.

On motion the Board then adjourned.

JOHN T. VAN CLEEF, Clerk.

Regular meeting of the Board of Finance and Taxation held in the City Hall, Thursday, February 21st, 1878, at 7:30 o'clock P. M.

Present—All the members.

On motion of Mr. Pattberg the reading of the minutes of the last regular meeting was dispensed with and they were approved as printed.

PRESENTATION OF CLAIMS.

Claim of Bentley & Hartshorne of $16 92 for taxed costs in certiorari cases vs. the Mayor and Aldermen of Jersey City, received and referred to the Committee on Salaries and Claims.

OFFICIAL COMMUNICATIONS.

The Corporation Attorney reported on official bond of Joseph R. Van Syckle, auctioneer, in the sum of $1,500, with Frederick W. Spengeman and Edwin F. Manser as sureties, received and referred to the Committee on Finance.

Communication from the Corporation Attorney stating that there were a number of persons claiming the balance of money due to A. J. Dittmar on his contract for building school No. 7. A bill of interpleader should be filed and the amount of money due the contractor, viz: $5,550, be paid into court to relieve the city from litigation and to stop suits brought by Dittmar's creditors. He advised that a warrant be drawn for said amount, upon the payment of which he would be able to procure injunctions. Received and referred to the Committee on Finance.

Requisition from the Corporation Counsel requesting stationery, received and referred to the Committee on Printing, Stationery and Supplies with power.

The City Treasurer reported the following balances credited to all the accounts in the National Banks at the close of business this day:

Balance credit tax account		
" " assessment account.		
" " water "	$71,690 89	
" " sinking fund, 1873...		
" " " " 1876...		

The City Comptroller reported the following receipts of the city treasury, February 14th to 20th, 1878, both days included:

General tax account, total..... ...	$4,790 44
Assessment account, total.....	857 64
Water account, total.....	9,596 20
Sinking Fund account, 1873.	228 70
Sinking Fund account, 1876.....	610 40

Both received and ordered filed.

Communications from J. H. Lippencott, Attorney of E. W. Kingsland, County Collector, notifying this Board of the amounts due said Collector from the city, for State, State School and County taxes for the years 1872, 1874, 1875, 1876 and 1877. Received and referred to the Corporation Counsel.

Concurrent resolution from the Board of Public Works ordering paid certain claims. Received and referred to the Committee on Taxes and Concurrent Resolutions.

On motion the Board took a recess for ten minutes.

On reassembling the clerk having called the roll the members present were:

Present—Messrs. Beach, Pattberg, Smith and Sweeney.

Absent—President Drohan.

On motion Mr. Smith was elected President pro tem.

REPORTS OF STANDING COMMITTEES.

The Committee on Finance reported the official bond of Joseph R. Van Syckle as city auctioneer, recommending that the same be approved, spread at large on the bond book and filed.

The President pro tem. having called for the yeas and nays the report of the committee was received and the recommendation adopted by the following vote:

Yeas—Messrs. Smith, Beach, Pattberg and Sweeney.

Absent—President Drohan.

The Committee on Taxes and Concurrent Resolutions reported on petition of Henry Wild, recommending the adoption of the following resolution:

Resolved, that a warrant be drawn on the Treasurer in favor of Henry Wild for the sum of $6 67, being amount of water tax paid June 30th, 1877, in error on lot 32, block 3.9, and that the Water Registrar be notified.

The same committee reported on concurrent resolution from the Board of Public Works recomending the adoption of the following resolution:

Resolved, That the following resolution adopted by the Board of Public Works, February 12th, 1878, to wit:

Resolved, That $6 58 be paid to Washburne & Bro., for cement and bricks; $23 to John A. Vill for repairing harness; $245 to John A. Dittmar, for repairing abutment on Johnson avenue; $32 91 to A. J. Rapp for feed for street department horses; $36 58 to W. H. Waite for feed for street department horses; $40 to Oscar Seufer for repairing telegraph line to Belleville; $14 37 to Hugh Laslie for boiler work at High Service Works; $39 33 to D. C. Farley for waste, &c.; 75c. to J. W. Harrison for ink; $94 96 to C. M. Howes for steam pipe fitting at Belleville; $60 26 to Steele & Condict for sundries; $45 24 to Maxwell & Bros., for feed for pipe yard horses; $2 50 to J. W. Harrison for maps; $12 25 to J. W. Harrison for postage stamps; $27 to Hoboken Coal Co. for coal at office; $1 60 to C. S. Clarke, Jr., for waste baskets; $11 to J. W. Harrison for stationery, be and is hereby concurred in by the Board of Finance and Taxation.

The President pro tem. having called for the yeas and nays on each of the above resolutions, the reports of the committee were received and the resolutions adopted by the following vote:

Yeas—Messrs. Beach Pattberg, Smith and Sweeney.

Absent—President Drohan.

The Committee on Salaries and Claims reported on claim of Leon Abbett, recommending the adoption of the following resolution:

Resolved, That the sum of $216 57 be paid to Leon Abbett, Corporation Counsel, for disbursements made in different suits for and against the city, from December 2d, 1877, to February 5th, 1878.

The same committee reported on the salary list for February, 1878, recommending the adoption of the following resolution:

Resolved, That warrants be drawn on the City Treasurer, for the payment of salaries for the month of February, 1878, when due, viz., Charles Siedler, mayor, $166 66; Thomas Earle; city treasurer, $250; Samuel C. Nelson, comptroller, $250; Leon Abbett, corporation counsel, $416 66; Henry Traphagen, corporation attorney, $291 66; James H. Love, city collector, $250; William Stevens, clerk to comptroller, $100; Isaac Morrow, Jr., clerk to treasurer, $100; John T. Van Cleef, clerk to Board of Finance and Taxation $100; Andrew D. White, assistant collector, $125; clerks to collector, James T. Grady, $80; S. D. Dickinson, $80; John Creech, $80; D. T. Jeffreys, $80; Walter Kissam, $80; Seneca Barker, $80; John T. M. Kaylor, $80; L. Smith, $80; assistants in bill room, John McAnnally, $65; James E. Connolly, $85; Henry Pattberg, $65; Francis P. Woodcock $65; James S. Browning, messenger, $50; Patrick O'Neill, tax bill distributor, 23 days at $3 per day, $69; John McGuigan, marshal 1st District Court, $75; William H. Powell, marshal 2d District Court, $60; Frederick C. Wolbert, clerk to police court, $75; Thomas K. Halstead, clerk to city clerk, $100; N. E. Feury, clerk to city clerk, $83 33; A. L. Sears, clerk to city clerk, $83 33; Edward S. Smith, assessor 1st district, $125, Dennis McLaughlin, assessor 2d district, $125; Hugh Dugan, assessor 3d district, $125; Martin Logan, assessor 4th district, $125; John M. Park, assessor 5th district, $125; James C. Clarke, assessor 6th district, $125; The Argus, printing minutes, $250; The Journal, printing minutes, $250; Ann Norton, cleaning rooms in City Hall, $36; Bridget Parker, cleaning rooms in City Hall, $36.

The President pro tem. having called for the yeas and nays on each of the above resolutions the reports were received and the resolutions adopted by the following vote:

Yeas—Messrs. Beach, Pattberg, Smith and Sweeney.

Absent—President Drohan.

MISCELLANEOUS BUSINESS.

By Mr. Pattberg:

Resolved, That warrants be ordered drawn upon the City Treasurer in favor of that officer for the following sums to be deposited in the Hudson County National Bank to the credit of Interest account of March, 1878:

On general account	$5,719 00
On assessment account	1,592 50
On water "	17,500 00

By Mr. Smith:

Resolved, That the City Collector be requested to notify M. L. Costa to appear before the Commissioners of Appeals Thursday, March 7, 1878, at 7:30 o'clock P. M., and show cause why plot lots 1 and 2, block 356, on Eighth street, should not be assessed for taxes.

By Mr. Smith:

Resolved, That the assessment map entitled assessment map and list for grading intersections, flagging, curbing and paving of Franklin street, from Ogden to Sherman avenue, and the report of the Commissioners of Assessment accompanying the same, filed with the clerk of the Board of Public Works on September 28, 1874, and confirmed by the Board of Public Works November 10, 1874, and the resolution of approved by the Mayor November 12, 1874, and all the proceedings in relation to the assessment therein made, and also the assessment for said improvement to wit: For paving with Belgian blocks, curbed with 20-inch curb, and laying 4-foot flag sidewalk on Franklin street, from the east side of Ogden avenue to the west side of Sherman avenue be vacated and set aside, and a reassessment made as if such assessment so vacated had never been made.

By Mr. Smith:

Resolved, That the assessment map entitled assessment map and list for grading Franklin street from Ogden to Sherman avenues, and the report of the Commissioners of Assessment accompanying the same, filed with the Clerk of the Board of Public Works, September 28th, 1874, and confirmed by the Board of Public Works on November 10th, 1874, and the resolution approved by the Mayor November 12th, 1874, and all the proceedings in relation to the assessment therein made, and also the assessment for said improvement, to wit: For grading Franklin street from the east side of Ogden avenue to the west side of Sherman avenue be vacated and set aside, and a reassessment made as if such assessment so vacated had never been made.

By Mr. Smith:

Resolved, That the assessment map entitled assessment map and list for sewer in Palisade avenue between South street and Van Vorst street and for sewer in Van Vorst street between Palisade and New York avenues and the report of the Commissioners of Assessment accompanying the same filed with the Clerk of the Board of Public Works June 19th, 1872, and confirmed by the Board of Public Works July 16th, 1872, and the resolution approved by the Mayor July 19th, 1872, and all the proceedings in relation to the assessment therein made, and also the assessment for said improvement, to wit: For building a 20-inch sewer with the necessary manholes, receiving basins, house connections, to curb lines, &c., in Palisade avenue and Van Vorst street from South street to connect with sewer in New York avenue, be vacated and set aside and a reassessment made as if such assessment so vacated had never been made.

By Mr. Smith:

Resolved, That the assessment map entitled assessment map for sewer in Colden street, and the report of the Commissioners of Assessments accompanying the same, filed with the Clerk of the Board of Public Works, on the 21st day of June, 1873, and confirmed by the Board of Public Works on the 29th day of July, 1873, and approved by the Mayor July 31st, 1873, and all the proceedings in relation to the assessment therein made, and also the assessment for said improvement to wit: For building a 20-inch sewer in Colden street on the northeast side of Coles street to the west side of Jersey avenue, connecting with the Grand street sewer be vacated and set aside and a re-assessment made as if such assessment so vacated had never been made.

By Mr. Pattberg:

Resolved, That inasmuch as Friday, February 22d, 1878, is a legal holiday, the offices under the control of this Board be closed on that day.

The President pro tem having called for the yeas and nays on each of the above resolutions they were adopted by the following vote.

Yeas—Messrs. Beach, Pattberg, Smith and Sweeney.

Absent—President Drohan.

On motion the Board adjourned.

JOHN T. VANCLEEF, Clerk.

Regular meeting of the Board of Finance and Taxation held in the City Hall, Thursday, February 28th, 1878, at 7:30 o'clock P. M.

Present—All the members.

On motion of Mr. Smith the reading of the minutes of the last regular meeting was dispensed with and they were approved as printed.

PRESENTATION OF PETITIONS AND COMMUNICATIONS.

Petition of S. S. Vreeland, Attorney for Noah D. Taylor for the payment of $68 for work done for Street Commissioners of Greenville. Received and referred to the Corporation Counsel.

Petition of John Duncan for return of $2 92 being difference between the old and new assessment. Received and referred to the Committee on Taxes and Concurrent Resolutions.

PRESENTATION OF CLAIMS.

Claim of Samuel McBurney of $100 as salary for the month of February as expert in examining the books and accounts of the late Water Registrar.

Received and referred to the Committee on Salaries and Claims.

OFFICIAL COMMUNICATIONS.

Requisitions from the Comptroller and City Clerk requesting stationery, both received and referred to the Committee on Printing, Stationery and Supplies with power.

Resolution from the Board of Directors of Education requesting transfer of $49 75 from the account of the Committee on Printing and Blanks to the account of the Committee on Furniture and Repairs for the year 1876-'7 to pay claim of John J. Ard for removing school furniture. Received and referred to the Committee on Finance.

The City Treasurer reported the following balances credited to all the accounts in the National Banks at the close of business this day:

Balance credit tax account	
" " assessment account.	
" " water "	$83,990 91
" " sinking fund, 1873...	
" " " 1876...	

The City Comptroller reported the following receipts of the city treasury, February 21st to 27th, 1878, both days included:

General tax account, total..... ...	$4,371 20
Assessment account, total.....	1,228 99
Water account, total.....	5,775 89
Sinking Fund account, 1873.	592 04
Sinking Fund account, 1876.....	876 96

Both received and ordered filed.

Communication from his Honor the Mayor:

Jersey City, Feb. 21st, 1878,

To the Honorable the Board of Finance and Taxation of Jersey City.

Gentlemen—It appearing to be a foregone conclusion that our Legislature is about to enact a law making 6 per cent. the legal rate of interest throughout the entire State and being apprehensive from the expressions of many of our best citizens that such a law would militate greatly against the material prosperity and welfare of Jersey City by reason of its contiguity to New York where 7 per cent. rate of interest obtains. I would respectfully urge and advise that your honorable body as representing the financial affairs of this municipality favor the passage of a supplementary act by the Legislature exempting cities of over 100,000 inhabitants or counties containing a population of over 100,000; this would practically exempt Hudson and Essex counties from the operation of said law.

Yours, &c.,

CHARLES SIEDLER, Mayor.

On motion the communication was received and laid on the table.

OPINION OF THE CORPORATION COUNSEL.

Jersey City, Feb. 27th, 1878.

To the Hon. the Board of Finance and Taxation of Jersey City:

Gentlemen—I return you five notices sent you for years 1872, 1874, 1875, 1876 and 1877, from County Collector, to pay county taxes, &c. If the city has collected any State or county taxes for these years which it has not paid over, it should do so immediately.

Respectfully submitted,

LEON ABBETT, C. C. of J. C.

On motion the opinion was ordered filed and the subject matter referred to the Committee on Finance.

Communication from the clerk of the Board of Public Works in answer to a former resolution of the Board of Finance and Taxation stating that there were no moneys in the hand of any of the committees of the Board of Public Works which had not been paid over to the City Treasurer. Received and ordered filed.

Three concurrent resolutions from the Board of Public Works. Received and referred to the Committee on Taxes and Concurrent Resolutions.

Concurrent resolution from the Board of Public Works in reference to the necessary appropriations needed for incidental expenses for the three months commencing March 1st, 1878. Received and referred to the Committee on Finance.

Communication from the Corporation Attorney stating that the Supreme Court had decided in favor of the city all the cases that were argued at the last term of that court. On motion the communication was received and placed on file.

On motion the Board took a recess of five minutes.

The Board reassembled—all the members present.

REPORTS OF STANDING COMMITTEES.

The Committee on Finance reported on communication from the Corporation Attorney asking that a warrant be drawn be drawn for $5,550 payable to Henry S. Little, clerk of the Court of Chancery, being the balance due A. J. Dittmar upon his contract for the building of school house No. 7, recommending that the same be referred back to the Corporation Attorney.

The President having called for the yeas and nays the report of the committee was received and the recommendation adopted unanimously.

The Committee on Taxes and Concurrent Resolutions reported on concurrent resolution from the Board of Public Works recommending the adoption of the following resolution:

Resolved, That the following resolution, adopted by the Board of Public Works February 26, 1878, to wit:

Resolved, That $31 be paid to the Argus for binding copies of acts, &c.; $226 50 to the Argus for advertising corporation notices; $21 to the Freie Presse for advertising corporation notices, be and is hereby concurred in by the Board of Finance and Taxation.

The same committee reported on concurrent resolution from the Board of Public Works recommending the adoption of the following resolution:

Resolved, That the following resolution, adopted by the Board of Public Works February 19, 1878, to wit:

Resolved, That $36 be paid to John Doyle for horseshoeing; $10 97 to John McMeninfor bridge stone; $45 80 to Muldoon & Harrison for blacksmith work; $3 to W. E. J. Saunders for medical treatment of horses; $337 77 to Michael Shannon for Belgian blocks; $35 35 to Claus Prigge for feed for street department horses; $33 35 to F. H Spengeman for rent of stable, Dec. and Jan., '77-'78; $17 34 to F. H Spengeman for rent of stable, Nov., '76-'77; $15 to Oscar Senfer for repairs to telegraph lines to Belleville; $7 48 to Vanderbeek & Sons for cement: $19 67 to Daniel Davis for kerosene oil for Belleville; $14 to John Maloney for plumbing work; $270 to R. D. Wood & Co. for hydrants; $3 60 to Vanderbeek & Sons for cement; $8 to the Freie Presse for corporation printing; $30 50 to J. C. Herald for corporation printing; $107 50 to Evening Journal Association for corporation printing; $37 50 to J. W. Harrison for stationery; $94 75 to J. W. Harrison for stationery for Engineering Bureau, '77-'78, be and is hereby concurred in by the Board of Finance and Taxation.

The same committee reported on petition of Theo. F. Wolfe' asking to have assessments set aside, stating that they had prepared and will

present resolutions setting aside the assessment as asked for.

The President having called for the ayes and nays on each of the above resolutions, the reports were received and the resolutions and recommendations adopted unanimously.

The Committee on Salaries and Claims reported on claim of Bentley & Hartshorne, recommending the adoption of the following resolution:

Resolved, That the sum of $16 92 be paid to Bentley & Hartshorne, attorneys for taxable costs in three certiorari cases—The State, The Provident Institutions for Savings vs. The Mayor and Aldermen of Jersey City.

The President having called for the ayes and nays the report was received and the resolution adopted unanimously.

UNFINISHED BUSINESS.

On motion of Mr. Sweeney the resolution to pay A. L. Sears $210 extra for services as Clerk to the Mayor, was taken from the table.

On motion of Mr. Smith the above resolution was ordered filed.

MISCELLANEOUS BUSINESS.

By Mr. Smith:

Resolved, That the assessment map for the construction of a sewer in Wayne street, together with the necessary laterals and the report of the Commissioners of Assessment accompanying the same, and also the assessment list for said improvement confirmed by the Board of Water Commissioners November 7th, 1870, and also the confirmation approved by the Mayor November 7th, 1870, and all the proceedings in relation to the assessment, and also the assessment for said improvement, to wit: For the construction of a main sewer in Wayne street from 100 feet west of Putnam street to Henderson street, together with the necessary laterals in cross streets through which said main sewer passes be vacated and set aside and a reassessment made as if such assessment so vacated had never been made.

By Mr. Smith:

Resolved, That the assessment map entitled assessment map and list for the construction of a sewer in Summit avenue, Hopkins avenue and Perry street and the report of the Commissioners of Assessment accompanying the same filed with the Clerk of the Board of Public Works August 29th, 1873, and confirmed by the Board of Public Works Sept. 23d, 1873, and the resolution approved by the Mayor Sept. 25th, 1873, and all the proceedings in relation to the assessment therein made and also the assessment for said improvement to wit: For the construction of a sewer with the necessary manholes and receiving basins commencing at Laidlaw avenue and Summit avenue; thence south on Summit avenue to Hopkins avenue; thence east on Hopkins avenue to Perry street to and connecting with main sewer in St. Paul's avenue be vacated and set aside and a reassessment made as if such assessment so vacated had never been made.

By Mr. Smith:

Resolved, That the assessment map entitled assessment map and list for the paving, flagging, curbing and grading intersections of Summit avenue, from Pennsylvania Railroad to Five Corners and the report of the Commissioners of Assessments accompanying the same, filed with the Clerk of the Board of Public Works, January 30, 1875, and confirmed by the Board of Public Works, March 2, 1875, and the resolution approved by the Mayor, March 5, 1875, and all the proceedings in relation to the assessment therein made and also the assessment for said improvement to wit: For flagging and relaying flags where necessary, curbing and resetting curb where necessary and paving the road with Belgian block pavement on Summit avenue, from the Five Corners, southeasterly to the iron bridge be vacated and set asid as if such assessment so vacated had never been made.

By Mr. Smith:

Resolved, That the assessment map entitled assessment map for building a lateral sewer in Monticello avenue, between Clinton avenue and Newark plank road, Jersey City, New Jersey, and the report of the Commissioners of Assessments accompanying the same, filed with the Clerk of the Board of Public Works July 19, 1871, and confirmed by the Board of Public Works August 29, 1871, and approved by the Mayor August 31, 1871, and all proceeding in relation to the assessment therein made, and also the assessment for said improvement, to wit: For building a lateral sewer in Monticello avenue, from Clinton avenue to Newark plank road, be vacated and set aside and a reassessment made, as if such assessment so vacated had never been made.

By Mr. Smith:

Resolved, That the assessment map entitled assessment for the construction of a sewer in Barrow street, from York to Bright streets, Jersey City, and the report of the Commissioners of Assessment accompanying the same, filed with the Clerk of the Board of Public Works December 5, 1873, and confirmed by the Board of Public Works January 13, 1874, and the resolution approved by the Mayor January 15, 1874, and all the proceedings in relation to the assessment therein made, and also the assessment for said improvement, to wit: For the construction of a lateral sewer in Barrow street from York to Bright streets, be vacated and set aside, and a reassessment made, as if such assessment so vacated had never been made.

By Mr. Smith:

Resolved, That the assessment map entitled assessment map of sewer in Brinkerhoff street, from Monticello avenue to Crescent avenue, and the report of the Commissioners of Assessment accompanying the same filed with the Clerk of the Board of Public Works, on Nov. 6, 1871, and confirmed by the Board of Public Works, April 23, 1872, and the resolution approved by the Mayor, April 26, 1872, and all the proceedings in relation to the assessment therein made, and also the assessment for said improvement to wit: For the construction of a sewer in Brinkerhoff street, 100 feet from Crescent avenue to connect with sewer in Monticello avenue, be vacated, and set aside, and a reassessment made as if such assessment so vacated had never been made.

By Mr. Smith:

Resolved, That the assessment map entitled assessment map and list for grading Summit avenue from Pennsylvania Railroad to Five Corners, and the report of the Commissioners of Assessment accompanying the same filed with the Clerk of the Board of Public Works, January 30th, 1875, and confirmed by the Board of Public Works, March 2, 1875, and the resolution approved by the Mayor, March 5, 1875, and all the proceedings in relation to the assessment therein made; and also the assessment for said improvement to wit: For grading to the established grade Summit avenue, from Pennsylvania Railroad to Five Corners be vacated and set aside, and a reassessment made as if such assessment so vacated had never been made.

By Mr. Smith:

Resolved, That the assessment map entitled final assessment map for the extension and opening of Wayne street, Jersey City, New Jersey, and the report of the Commissioners of Assessment accompanying the same, filed with the clerk of the Board of Public Works March 26th, 1875, and confirmed by the Board of Public Works May 11th, 1875, and the resolution approved by the Mayor May 13th, 1875, and all the proceedings in relation to the assessment therein made, and also the assessment for said improvement to wit: For the opening of Wayne street from a point 100 feet west of Gray street to the westerly boundary of the former city of Jersey City as laid down on the map of the city of Bergen, made by the Commissioners appointed for the location of new streets in said city be vacated and set aside, and a reassessment made as if such assessment so vacated had never been made.

By Mr. Pattberg:

Resolved, That a warrant be ordered drawn upon the City Treasurer in favor of E. W. Kingsland, County Collector, for the sum of twenty thousand dollars on account of State tax for the year 1877.

By Mr. Pattberg:

Resolved, That a warrant be ordered drawn upon the City Treasurer in favor of E. W. Kingsland, County Collector, for the sum of thirty thousand dollars on account of county tax for the year 1877.

By Mr. Smith:

Whereas, The Legislature of this State having passed a law making 6 per cent. the legal rate of interest; and

Whereas, In the opinion of this Board the operation of such a law will he greatly detrimental to the interests of this city and county and liable to greatly embarass their financial affairs; therefore be it

Resolved, That it is the sense of this Board that some immediate action be taken by the Legislature for the relief of this city and county from the operation of the law; and be it further

Resolved, That a committee consisting of the members of this Board and the Corporation Counsel be appointed to present the above matter to the Legislature.

The President having called for the ayes and nays on each of the above resolutions they were adopted unanimously.

By Mr. Sweeney:

Resolved, That A. L. Sears shall hereafter receive at the rate of $200 per year additional to amount already ordered paid for his services as Clerk to the Mayor.

The President having called for the ayes and nays on the above resolution it was lost by the following vote:

Ayes—Messrs, Smith and Sweeney.

Nays—President Drohan, Messrs. Beach and Pattberg.

On motion the Board adjourned.

JOHN T. VANCLEEF, Clerk.

Regular meeting of the Board of Finance and Taxation held in the City Hall, Thursday, March 7th, 1878, at 7:30 o'clock P. M.

Present—All the members.

On motion of Mr. Sweeney the reading of the minutes of the last regular meeting was dispensed with and they were approved as printed.

PRESENTATION OF PETITIONS AND COMMUNICATIONS.

Petition of Matilda A. Stitt, asking to have an assessment cancelled: petition of Charles Fischer, for the return of money paid in error on taxes of 1876; petition of John T. Van Cleef, attorney for John Knapp, for return of money paid in error on assessments, All of the above petitions were received and referred to the Committee on Taxes and Concurrent Resolutions.

Communication from James Murphy, notifying the Board of a claim for $277 94 against Adam J. Dittmar, contractor under the Mechanics' Lien Law, on Public School Building No. 7. Received and referred to the Corporation Attorney.

PRESENTATION OF CLAIMS.

Claim of Frederick Westphal of $11 10, for cleaning and repairing clock in office of the Board of Finance and Taxation; claim of John Anness for $5 50, for repairing furnaces in City Hall, Nov. 28 to Dec. 22, 1877; both received and referred to the Committee on Printing, Stationery and Supplies.

Claim of Henry Traphagen of $31 80, for disbursements from February 12 to March 6, 1878;

Claim of John T. Van Cleef of $29 74 for disbursements and expenses as Clerk to the Board of Finance and Taxation from Dec. 1st, 1877, to Feb. 28th, 1878. Both received and referred to the Committee on Salaries and Claims.

OFFICIAL COMMUNICATIONS.

Requisition from the City Collector requesting stationery. Received and referred to the Committee on Printing, Stationery and Supplies with power.

The City Treasurer reported the following balances credited to all the accounts in the National Banks at the close of business this day:

Balance credit tax account		
" " assessment account.		
" " water "	$121.331	52
" " sinking fund, 1873...		
" " " " 1876...		

The City Comptroller reported the following receipts of the city treasury, February 28th to March 6th, 1878, both days included:

General tax account, total..... ...	$7,736 59
Assessment account, total.....	1,577 78
Water account, total.....	3,835 93
Sinking Fund account, 1873.	274 21
Sinking Fund account, 1876.....	418 66

Both received and ordered filed.

Report of F. C. Wolbert, Clerk of the First District Police Court, stating that he had received for the month of February, 1878, the sum of $239 as fines, which he had paid over to the City Treasurer. Received and ordered filed,

COMMUNICATION FROM THE CITY COLLECTOR.

Honorable the Board of Finance and Taxation:

Gentlemen—In accordance with section 46 of a supplement to the city charter approved March 24th, 1873, I hereby certify that I have this day received for collection in my office the following assessment maps: Improvement of Boyde avenue, west side, to Bergen avenue, $4,108; improvement of Clinton avenue, Jackson to Bergen avenue, $3,708; improvement of Jersey avenue, 15th street to northern limits of city, $29,903.

Very respectfully,

JAMES H. LOVE, City Collector.

Received and ordered filed.

OPINION OF THE CORPORATION COUNSEL.

Jersey City, Feb. 4th, 1878.

To the Honorable the Board of Finance and Taxation of Jersey City:

Gentlemen—In reference to the claim of W. D. Hatch, through his counsel, Wm. Brinkerhoff, Esq., for $715 63 and interest from February 2d, 1872, said amount being for awards in excess of benefits for lots No. 52, 53, 54, 55 and 56, lands taken on opening of Cedar street, I am of opinion that under chapter 128 of the laws of 1877, approved March 9th, 1877, page 276, J. C. pamphlet, you can borrow money to pay this claim, I am of opinion that interest only runs on the amount of $715.63 from November 15, 1877, the date of the demand made by Mr. Hatch. You ought not to pay this amount until the Corporation Attorney examines and passes the title of Mr. Hatch to the above lots in Cedar street. The money was erroneously paid to George H. Harrington through neglect of this precaution, and when you now pay you should be sure you are paying to the right person.

In reference to the claim for plot in Cedar street, colored blue and marked A on map annexed to petition. I do not find any award made therefor and it would therefore appear as though the Commissioners of Assessment treated it as dedicated to the public and if so no award was necessary. If it is not dedicated to the public Mr Hatch is entitled to be paid therefor, but there is no power in your Board to fix the awards for lands taken, and as the Commissioners of Assessment failed to award anything there is no city official or Board authorized by law to fix the value of this land. Your Board should have power by appropriate legislation to deal with a case of this kind I do not think you can safely exercise the power to pay for this plot A, even it has never been dedicated.

Respectfully submitted,

LEON ABBETT, C. C. of J, C.

The opinion was received, ordered filed and the subject matter together with a copy of the opinion referred to the Corporation Attorney.

Opinion of the Corporation Counsel:

Jersey City, March 6, 1878.

To the Honorable the Board of Finance and Taxation of Jersey City:

Gentlemen—The case in which Mr. Vreeland is attorney and relating to an old Greenville certificate, presents substantially the same questions as arose in the case of Daniel E. Donovan in which I sent you a written opinion dated January 30, 1878.

Respectfully submitted,

LEON ABBETT, C. C. of J. C.

On motion the opinion was received, ordered filed and the claim rejected.

Opinion of Chief Justice Beasley in the case of the State ex. rel Jacob J. Van Riper et al. against Charles H. Parsons et al. Filed February 28, 1878. Received and ordered filed.

Four concurrent resolutions from the Board of Public Works. Received and referred to the Committee on Taxes and Concurrent Resolutions.

On motion the Board took a recess.

The Board reassembled—all the members present.

REPORTS OF STANDING COMMITTEES.

The Committee on Finance reported on resolution from the Board of Directors of Education, recommending the adoption of the following resolution:

Resolved, That the sum of $49 75 be transferred from the account of the Committee on Printing and Blanks to the account of the Committee on Furniture and Repairs of the Board of Directors of Education.

The President having called for the yeas and nays on the above resolutions they were adopted by the following vote:

Yeas—President Drohan, Messrs. Beach, Pattberg, Sweeney.

Nay—Mr. Smith.

The same Committee reported on resolution from the Board of Directors of Education requesting transfer, recommending the adoption of the following resolution:

Resolved, That the sum of two hundred and twenty dollars be transferred from the appropriation of the Committee on Printing and and Blanks to that of the Committee on Heating and Ventilating of the Board of Directors of Education for the last fiscal year.

The President having called for the yeas and nays on the above resolution it was adopted by the following vote;

Yeas—President Drohan, Messrs. Beach, Pattberg, Sweeney.
Nay—Mr. Smith.

The same committee reported on notices and demands for taxes made by the County Collector for the years 1872, 1874, 1875, 1876 and 1877, recommending that the same be filed and the City Treasurer notified of the purport of the opinion of the Corporation Counsel on the matter.

The President having called for the yeas and nays on the above resolution, the reports of the committee was received and the recommendation adopted unanimously.

The Committee on Taxes and Concurrent Resolutions reported on concurrent resolution from the Board of Public Works recommending the adoption of the following resolution:

Resolved, That the following resolution, adopted by the Board of Public Works February 26, 1878, to wit:

Resolved, That $11 be paid to J. L. McGimpsey for posting bills; $15 to Wm. Keegan for repairing culverts and basins; $1 15 to M. L. Ackerman for screws; $19 49 to D. C. Farley for sundries at high service; $16 45 to William Murray for sundries; $25 45 to Brady and Fitzsimmons for feed for pipe yard horses; $270 to R. D. Wood & Co. for fire hydrants; $163 to Jordan Stationery Co. for 11 books for Water Registrar; $90 to John McLaughlin for carting iron pipe, be and is hereby concurred in by the Board of Finance and Taxation

The same committee reported on concurrent resolution from the Board of Public Works, recommending the adoption of the following resolution:

Resolved, That the following resolution adopted by the Board of Public Works, March 5th, 1878, to wit:

Resolved, That $6 68 be paid the Germania Fire Insurance Co., of Elizabeth, for insurance; $49 53 to German American Insurance Co. of N. Y., for insurance; $7 67 to German American Insurance Co. for insurance; $14 03 to Woodward, Sherwood & Co. for insurance; $43 23 to Woodward, Sherwood & Co. for insurance; $50 90 to Woodward Sherwood & Co. for insurance, be and is hereby concurred in by the Board of Finance and Taxation.

The same committee reported on concurrent resolution from the Board of Public Works, recommending the adoption of the following resolution:

Resolved, That the following resolution adopted by the Board of Public Works, March 7th, 1878, to wit:

Resolved, That $425 be paid to Henry S. Little, Clerk of the Court of Chancery, being amount due Adam J. Dittmar, for extra work on front door and stoop of public school house No 7, be and is hereby concurred in by the Board of Finance and Taxation.

The same committee reported on concurrent resolution from the Board of Public Works recommending the adoption of the following resolution:

Resolved, That the following resolution adopted by the Board of Public Works, March 5th, 1878, to wit:

Resolved, That by and with the concurrence of the Board of Finance and Taxation and approval of the Mayor and Aldermen the report of the Committee on Streets and Sewers upon the application in writing of H. R. Vreeland and others, presented to this Board on the 26th day of February, 1878, for the improvement of Ocean avenue from Myrtle avenue to Atlantic street be and the same is hereby accepted by this Board, which hereby declares its determination to make said improvement unless at or before the time hereafter to be appointed for hearing parties in relation thereto a remonstrance shall be presented to the Board signed by the owners of the property liable to more than one half the assessment therefor, and that the Commissioners of Assessment with the aid and assistance of the Bureau of Survey be and are hereby directed to make and report to this Board an estimate of the quantity and kind of excavation and filling and amount of work to be done and of the materials to be furnished for the making and completion of said improvement, and that upon the filing of such report the Clerk of this Board shall advertise for proposals for doing such work and furnishing such materials in the manner and for the length of time required by law be and is hereby concurred in by the Board of Finance and Taxation.

The same committee reported on concurrent resolution from the Board of Public Works recommending the adoption of the following resolution.

Resolved, That the following resolution adopted by the Board of Public Works, February 26th, 1878, to wit:

Resolved, That by and with the concurrence of the Board of Finance and Taxation and approval of the Mayor and Aldermen, the report of the Committee on Streets and Sewers upon the application in writing of Anton Schick and others, presented to this Board on the 19th day of February, 1878, for the improvement of Montrose avenue, from the northerly side of Manhattan avenue to the southerly side of Lake street, be and the same is hereby accepted by this Board, which hereby declares its determination to make said improvement unless at or before the time hereafter to be appointed for hearing parties in relation thereto, a remonstance shall be presented to this Board signed by the owners of property liable to more than one-half the assessment therefor; and that the Commissioners of Assessment with the aid and assistance of the Bureau of Survey be and are hereby directed to make and report to this Board an estimate of the quantity and kind of excavation and filling and amount of work to be done, and of the materials to be furnished for the making and completion of the said improvement, and that upon the filing of such report the clerk of this Board shall advertise for proposals for doing such work and furnishing such materials in manner and for the length of time required by law; be and is hereby concurred in by the Board of Finance and Taxation.

The same committee reported on concurrent resolution from the Board of Public Works, recommending the adoption of the following resolution:

Resolved, That the following resolution adopted by the Board of Public Works Feb. 26, 1878, to wit:

Whereas, On the 27th day of August, 1877, application was made to this Board for the improvement of Hutton street, from westerly side of Germania avenue to the easterly side of Sandford Place; and

Whereas, On the 28th day of January, 1878, the Commissioners of Assessment filed with the Board of Public Works their preliminary sketch for said improvement; and

Whereas, On the 25th day of February, 1878, this Board met and heard all parties interested in said application who appeared, and all remonstrances against the said improvement that were presented in writing; and

Whereas, This Board has determined that a remonstrance against the said improvement, signed by the owner of property liable to more than one-half of the assessment therefor has not been presented; therefore

Resolved, That by and with the concurrence of the Board of Finance and Taxation the said improvement be made, and that the contract for said work and materials be awarded to James J. Smith, he being the lowest bidder for the whole work and materials, and that the Corporation Attorney be and is hereby directed to prepare and have executed the necessary contract for the same, be and is hereby concurred in by the Board of Finance and Taxation.

The same committee reported on petition of John Knapp, recommending the adoption of the following resolution:

Resolved, That a warrant be drawn on the Tresurer in favor of John Knapp for $63 68, being amount of assessment on lot 3 (Assessors No. 15), block 550, paid December 17, 1877, in error, and the Collector be notified.

The President having called for the ayes and nays on each of the above resolutions, the reports were received and the resolutions adopted unanimously.

The Committee on Salaries and Claims reported on claim of John T. Van Cleef, recom-

mending the adoption of the following resolution:

Resolved, That the sum of $29 74 be paid to John T. Van Cleef for disbursements and expenses as Clerk to the Board of Finance and Taxation from December 1st, 1877 to February 28th, 1878.

The same committee reported on claim of Samuel McBurney, recommending the adoption of the following resolution:

Resolved, That the sum of $100 be paid to Samuel McBurney for services as expert in examining the books and accounts of J. B. Vreeland, late Water Registrar for the month of February, 1878.

The President having called for the ayes and nays on each of the above resolutions, the reports were received and the resolutions adopted unanimously.

The Committee on Printing, Stationery and Supplies reported on claims of the Jordan Stationery Company and Charles S. Clarke, Jr., recommending that the same be referred back to them for correction.

The President having called for the ayes and nays, the report was received and the recommendation adopted unanimously.

On motion the Board then adjourned.

JOHN T. VAN CLEEF, Clerk.

Regular meeting of the Board of Finance and Taxation held in the City Hall, Thursday, March 14th, 1878, at 7:30 o'clock P. M.

Present—All the members.

On motion of Mr. Smith the reading of the minutes of the last regular meeting was dispensed with and they were approved as printed.

PRESENTATION OF PETITIONS AND COMMUNICATIONS.

Petition of E. H. Babcock for the return of money paid in error on water rents of 1876 Petition of Samuel M. Chambers for return of money paid in error on taxes. Petition of Melissa Clark for the return of $45 25 as difference between the old and new assessment. All of the above petitions were received and referred to the Committee on Taxes and Concurrent Resolutions.

PRESENTATION OF CLAIMS.

Claim of the Evening Journal of $50 for corporation advertising; claim of J. H. Gilvarry of $59.13, for stationery furnished Corporation Counsel, City Clerk and Comptroller; corrected claims of the Jordan Stationery Company and Charles S. Clarke, Jr., for bonds. All of the above claims were received and referred to the Committee on Printing, Stationery and Supplies.

OFFICIAL COMMUNICATIONS.

The City Treasurer reported the following balances credited to all the accounts in the National Banks at the close of business this day:

Balance credit tax account	$96,986 13
" " assessment account.	
" " water "	
" " sinking fund, 1873...	
" " " 1876...	

The City Comptroller reported the following receipts of the city treasury, March 7th to 13th, 1878, both days included:

General tax account, total..... ...	$5,094 20
Assessment account, total.....	2,467 63
Water account, total.....	5,752 63
Sinking Fund account, 1873.	147 00
Sinking Fund account, 1876.....	43 05

Both received and ordered filed.

Communication from the City Clerk requesting the Board to fix a day for the destroying of cancelled coupon bonds, the communication was received and ordered filed. In connection therewith the following resolution was offered;

By Mr. Pattberg:

Whereas, By the exchange of Coupon for Registered Bonds a large amount of Coupon Bonds have accumulated in the vault in the City Clerk's office; therefore

Resolved, That such bonds and all others accumulated from like sources be burned under the direction of the Committee on Finance in the presence of his Honor the Mayor, the Comptroller, City Treasurer, Water Registrar and City Clerk on March 18th, 1878, at 4:30 o'clock p. m., and that a detailed statement of such bonds, duly certified by said officials, be filed in the offices of the Comptroller, City Treasurer, Water Registrar and City Clerk.

The President having called for the ayes and nays the resolution was adopted unanimously.

Requisition of the Clerk of this Board for one Resolution Book. Received and referred to the Committee on Printing, Stationery and Supplies with power.

Three concurrent resolutions from the Board of Public Works. Received and referred to the Committee on Taxes and Concurrent Resolutions.

REPORTS OF STANDING COMMITTEES.

The Committee on Finance reported on concurrent resolution from the Board of Public Works, recommending the adoption of the following resolution:

Resolved, That the following resolution adopted by the Board of Public Works Feb. 26, 1878 to wit:

Resolved, That for the purpose of carrying out the provisions of the City Charter, and discharging the duties of the Board of Public Works dependant on the several committees, by and with the concurrence of the Board of Finance and Taxation, be and are hereby authorized to expend for the three months ending June 1st, 1878, for incidental expenses and other matters not heretofore concurred in an amount of money not exceeding the several amounts set opposite each committee, viz: Streets and Sewers, $20,000; Pumping and Reservoirs, $3,000; Extensions and Distributions, $3,000; Water Rates and Assessments, $2,000; Public Buildings and Grounds, $3,500; Printing and Stationery, $300, Railroads, Wharves and Bridges, $500, be and is hereby Concurred in by the Board of Finance and Taxation.

The President having called for the ayes and nays, the report was received and the resolution adopted unanimously.

The Committee on Taxes and Concurrent Resolutions reported on concurrent resolutions from the Board of Public Works, recommending the adoption of the following resolutions:

Resolved, That the following resolution adopted by the Board of Public Works, March 5th, 1878, to wit:

Resolved, That $26 80 be paid the Akron Sewer Pipe Association for sewer pipe; $2 75 to August Neyses for repairing harnes, '76-'77; $4 65 to August Neyses for repairing harness, '77-'78; $32 25 to R. I. Chard for cylinder oil; $20 to Thomas S. Davis for services as Inspector on three boilers at Belleville; $145 20 to Evening Journal Association for corporation printing; $113 41 to James Connolly for labor and materials on Morgan street dock, be and is hereby concurred in by the Board of Finance and Taxation.

Resolved, That the following resolution adopted by the Board of Public Works March 12th, 1878 to wit:

Resolved, That $80 90 be paid to The Argus for Corporation printing; $42 to The Argus for blank books; $26 50 to Jersey City Herald for Corporation printing, be and is hereby concurred in by the Board of Finance and Taxation.

Resolved, That the following resolution adopted by the Board of Public Works March 12th, 1878, to wit:

Whereas, On the 27th day of November, 1877, application was made to this Board for the construction of a sewer in Cambridge avenue, from a point about 115 feet south of Hutton street, thence southerly to connect with Franklyn street sewer; and

Whereas, On the 4th day of February, 1878, the Commissioners of Assessments filed with the Board of Public Works their preliminary sketch for said improvement; and

Whereas; On the 4th day of March, 1878, this Board met and heard all parties interested in said application who appeared, and all remonstrances against the said improvement that were presented in writing; and

Whereas, This Board has determined that a remonstrance against the said improvement, signed by the owners of the property liable to more than one-half of the assessment therefor, has not been presented; therefore,

Resolved, That by and with the concurrence of the Board of Finance and Taxation the said improvement be made; and that the contract for said work and materials be awarded to Patrick Neary, Jr., he being the lowest bidder for the whole work and materials, and that the Corporation Attorney be and is hereby directed to prepare and have executed the necessary contract for the same, be and is hereby concurred in by the Board of Finance and Taxation.

The same committee reported on petition of Samuel M. Schafer, recommending the adoption of the following resolution:

Resolved, That a warrant be drawn on the City Treasurer in favor of Samuel M. Schafer for the sum of $39 25, being the amount of water rent paid in error on lots 17, 18, 19 and 20, block 154, for year 1877-'78, and the Water Registrar be notified.

On petition of Matilda A. Stitt, recommending the adoption of the following resolution:

Resolved, That the collector be and he is hereby notified to cancel on the books of assessment for taxes in his office, the assessment on lot 21, block 308, (formerly assessed in the name of M,

A. Stitt) for the years 1875 and 1876, the assessor having assessed said lot in error, it being included in the assessment on lot 20, block 308, a double house having been built by the said M. A. Stitt occupying the whole of lot 20, and a part of lot 21.

On petition of Charles Fischer, for the refunding of $27.83 tax and cost on personal property, adverse, as your committee cannot find any authority authorizing this Board to refund money paid in error on personal property. The error should have been corrected by the assessor or Board of Commissioners of Appeals for the year 1876.

On petition of J. W. Hancox for cancelling of tax sales of March 13th, 1872 for the taxes of 1874, on lot 42, block, 277, Belmont avenue, adverse to granting the prayer of the petioner. Your Committee find that the petitioner paid taxes on lots 44, 46, 48 and 50, and that he was the owner of lot 42 and not the owner of lot 50 and that he has paid taxes on a lot owned by some one else through error. The owner of lot 50 not having paid his taxes, your Committee do not believe that this Board has any right or authority to cancel the sale for taxes on lot 42. The petitioners remedy is to collect the taxes paid on lot 50 of the owner. Nor has this Board any right to order the Collector to correct the tax bills for 1870 and 1871 as desired by the petitioner. The Collector has the right to issue separate tax bills for each lot instead of the one issued when returned to him.

The President having called for the ayes and nays on each of the above resolutions, the reports were received and the resolutions and and recommendations adopted unanimously.

The Committee on Salaries and Claims reported on claim of Henry Traphagen, Corporation Attorney, recommending the adoption of the following resolution:

Resolved, That the sum of $31 80 be paid to Henry Traphagen for disbursements in the case of Dittmar and others, from February 12th to March 6th, 1878.

The President having called for the ayes and nays, the report was received and the resolution adopted unanimously.

MISCELLANEOUS BUSINESS.

By Mr. Pattberg:

Moved, That we proceed to the appointment of Assessors for the ensuing year by ballot.

On motion of Mr. Smith, it was laid on the table for one week.

On motion of Mr. Smith the Board adjourned.

JOHN T. VAN CLEEF, Clerk.

Regular meeting of the Board of Finance and Taxation, held in the City Hall, Thursday, March 21st, 1878, at 7:30 o'clock, P. M.

Present—All the members.

On motion of Mr. Sweeney the reading of the minutes of the last regular meeting was dispensed with and they were approved as printed.

PRESENTATION OF PETITIONS AND COMMUNICATIONS.

Petition of H. M. Traphagen to have taxes cancelled on property leased by the city; petition of Michael Burke for the return of money paid in error on taxes of 1877. Both the above petitions were received and referred to the Committee on Taxes and Concurrent Resolutions.

Petition of Samuel Bridgart, signed by numerous taxpayers asking to be appointed Assessor of the 6th district. Received and laid on the table.

Communication from the Mutual Life Insurance of New York for relief in case of taxation. Received and referred to Committee on Taxes and Concurrent Resolutions.

PRESENTATION OF CLAIMS.

Claim of George F. McAneny of $73 50 for drawing map and resolutions. Received and referred to the Committee on Salaries and Claims.

Claim of J. W. Harrison of $7 for stationery; claim of J. H. Gilvarry of $25 50 for stationery furnished Corporation Counsel. Both received and referred to the Committee on Printing, Stationery and Supplies.

OFFICIAL COMMUNICATIONS.

The City Treasurer reported the following balances credited to all the accounts in the National Banks at the close of business this day:

Balance credit tax account		
" " assessment account		
" " water "		$110,557 47
" " sinking fund, 1873		
" " " 1876		

The City Comptroller reported the following receipts of the City Treasury, March 14th to 20th, 1878, both days included:

General tax account, total	$2,797 19
Assessment account, total	330 20
Water " total	5,137 14
Sinking Fund, 1873, total	97 50
Sinking Fund, 1876, total	96 59

Both received and ordered filed.

Requisition from the City Clerk, requesting warrant books. Received and referred to the Committee on Printing, Stationery and Supplies with power.

Communication from Water Registrar:

Jersey City, March 21st, 1878.

To the Hon. the Board of Finance and Taxation:

Gentlemen—Since the date of my last report the following lists of water rents have been placed in my hands for collection, viz.:

Measured water due	Oct. 1st, 1877		$11,169 12
" "	" Nov. 1st, "		16,976 37
" "	" Dec. 1st, "		11,001 47
" "	" Jan. 1st, 1878		9,063 59
" "	" Feb. 1st, "		18,143 36
" "	" Mar. 1st, "		9,021 34

Respectfully submitted,

WM. A. BROWN,
Water Registrar.

Received and placed on file.

Communication from the Board of Public Works notifying this Board that they will need the services of three extra clerks on and after April 1st, 1878.

The communication was received and referred to the Committee on Salaries and Claims with power.

Concurrent resolution from the Board of Public Works received and referred to the Committee on Taxes and Concurrent Resolutions.

REPORTS OF STANDING COMMITTEES.

The Committee on Taxes and Concurrent Resolutions reported on petition of E. H. Babcock for the return of $16 75 paid in error on water rents, recommending the adoption of the following resolution:

Resolved, That a warrant be drawn on the Treasurer in favor of E. H. Babcock for the sum of $16 75, being amount of water taxes paid July 12th, 1876, on plot 21 to 25, block 17, No. 18 Barrow street, in error, the same having been previously paid, and that the Registrar be notified.

On petition of Wm. P. Powers and others, heirs of C. Van Vorst, recommending the adoption of the following resolution:

Resolved, That the sales made by the corporation of Jersey City June 14, 1860, for taxes of 1859, August 7, 1862, for taxes of 1861, and September 6, 1861, for taxes of 1860, of lots 1 to 16, both inclusive, Montgomery street, block 13, Sisson's map, be cancelled of record by the City Clerk upon the surrender to said officer of the declaration of sale and tax receipt.

On petition of Samuel M. Chambers for the refunding of $45 74, being amount of taxes collected in error from Lang and Schruber and paid to the City Collector, recommending the adoption of the following resolution:

Resolved, That a warrant be drawn on the Treasurer in favor of Samuel M. Chambers for the sum of $45 74 being amount of taxes collected by him from Lang and Schruber and paid twice to the Collector, March 11th, 1878, and the Collector be notified.

The President having called for the ayes and nays on each of the above resolutions the reports of Committee were received and the resolutions adopted unanimously.

The same committee reported on concurrent resolution from the Board of Public Works recommended the adoption of the following resolution:

Resolved, That the following resolution adopted by the Board of Public Works, March 12, 1878, to wit:

Resolved, That $19 95 be paid to John A. Vill for repairing harness; $174 95 to P. Obergefell for repairing wagons; $32 to J. L. McGimpsey for posting bills; $34 75 to Claus Prigge for feed for Street Department Horses; $30 65 to William Berendt for repairing harness; $38 05 to A. J. Rapp for feed for Street Department Horses; $2 89 to John Gardner for spruce plank, &c; $18 to Patrick Manly for carting piston at Belleville; $180 60 to Danforth Locomotive and Machine Co. for 7 brass valves; $4 21 to Knowles Steam Pump Works for labor on pump at high service; $4 62 to B. F. Woolsey & Co. for sundries; $45 to Spielman & Brush for correcting maps; $10 to Simon Joseph for putting glass in window of office, be and is hereby concurred in by the Board of Finance and Taxation.

The President having called for the ayes and nays on the above resolution, the report was received and the resolution was adopted unanimously.

The Committee on Printing, Stationery and Supplies reported on claim of Charles S. Clarke, Jr., recommending the adoption of the following resolution:

Resolved, That the sum of $89 20 be paid to Charles S. Clarke, Jr., for bonds and stationery furnished the Board of Finance and Taxation.

The same committee reported on claim of John H. Gilvarry, recommending the adoption of the following resolution:

Resolved, That the sum of $59 74 be paid to John H. Gilvarry, for stationery furnished Corporation Counsel, City Clerk and City Collector.

The same committee reported on claim of John Anness, recommending the adoption of the following resolution:

Resolved, That the sum of $5 50 be paid to John Anness for repairing furnaces and stoves in City Hall, Nov. 28th to Dec. 22d, 1877.

The President having called for the ayes and nays on each of the above resolutions, the reports were received and the resolutions adopted unanimously.

REPORTS OF SELECT COMMITTEES.

The Committee of the Whole appointed to investigate the claim of J. B. Cleveland for the construction of Reservoir No. 3, and sewer connected therewith reported as follows:

Jersey City, March 21st, 1878.

Hon. Board of Finance and Taxation of Jersey City:

Gentlemen—Your Committee appointed under resolution of the Board of Finance and Taxation, February 14th, 1878, to investigate the award made by Arbitrators in favor of Jeremiah B. Cleveland for work done and materials furnished, &c., in the construction of Reservoir No. 3 and the sewer connected therewith and determine if possible what amount was due to said Cleveland, would most respectfully present the following report:

At a meeting of the Board of Finance and Taxation held February 14th, 1878, a certified copy of an act entitled "Supplement to an act to an enable the city authorities of Jersey City to made a settlement with the contractor for the construction of Reservoir number three of the Jersey City Water Works, approved March 7th, 1877, which said supplement was approved February 14, 1878, was served on the President of the Board by Jeremiah B. Cleveland. Whereupon by resolution your committee was appointed, being a committee of the whole, his Honor Charles Siedler, Mayor, to be ex officio a member. Your Committee was empowered to send for persons and papers. An urgent invitation was extended to the citizens of Jersey City meet to with the committee.

The first meeting of the Committee was held in the office of your Honorable Board, Friday February, 15, 1878 at 7:30 p. m. All the members present including his Honor the Mayor.

At this meeting J. B. Cleveland gave a history of his contract for the building of Reservoir No. 3 from the time it was awarded to the time when the work under the same ceased.

After transacting other pertinent business the Committee adjourned

The Clerk of the Board of Finance and Taxation acting clerk to the Committee notified the Corporation Counsel of what had been done and requested his presence at the next meeting. The clerk obtained from the Board of Public Works all the papers relative to the building of Reservoir No. 3 and a portfolio of map and designs for the use of the Committee.

The Chief Engineer was requested to meet with the Committee and to furnish detailed statement of the amount of work done and material furnished on said reservoir.

The next meeting was held Febsuary 18, 1878, at 7:30 p. m. All the members present including his Honor the Mayor. At this meeting witnesses were examined and valuable information obtained in regard to the class and style of work and prices for the same. The Corporation Counsel and Chief Engineer were in attendance and rendered valuable assistance; several citizens were present and a number of practical engineers, masons and builders.

The next meeting was held February 26, 1878, at 7 30 p. m., and the Committee proceeded with the work in question.

It was expected that the Chief Engineer would have his report or statement of estimates for work done and materials furnished: but not having had sufficient time to complete it the Committee and adjourned to meet March 5, 1878, at 7:30 p. m.

The Clerk was directed to notify the public of this meeting, which was done.

The next meeting was held March 5th, 1878, all the members present, including His Honor the Mayor.

The Chief Engineer presented his written statement of the amount of work done on Reservoir No, 3, and the sewer connected therewith. The Clerk read it, and your Committee deem it of sufficient importance to have it form a part of this their report.

The following is a copy of said statement together with a supplementary statement in connection therewith:

Board of Public Works, Office of the Chief Engineer.

Jersey City, March 1st, 1878.

To the Committee of the Whole of the Board of Finance and Taxation:

Gentlemen—In compliance with a resolution passed by your honorable body February 18th, 1878, I respectfully submit the following statement of the amount of work done on Reservoir No. 3 of the Jersey City Water Works, which statement has been made up after a careful examination of all the maps, notes, official papers and other data relating thereto that I have been able to find in the office of the Clerk of the Board of Public Works:

Embankment, 80,958 cubic yards; earth excavation, 118.981 cubic yards; rock excavation, 12,232½ cubic yards; rubber masonry, 29,056¾ cubic yards; concrete masonry, 8.012 cubic yards.

Cut stone masonry laid: Coping on main wall (measured square), 231.54 cubic yards; coping on ramps (measured as cart), 70.03 cubic yards; curved pieces for ramps, 4 64 cubic yards; cut stone at gate house (as cut), 686.14 cubic yards; steps and platforms (as cut), 3.46 cubic yards; curved pieces for arches gate house (as cut) 58.70 cubic yards; curved pieces for arches and drawings (as cut), 1.38 cubic yards.

Cut stone masonry not laid: At gate house and division wall (as cut), 58.74 cubic yards; coping (as cut), 16.32 cubic yards; curves for ramps (as cut), 4.29 cubic yards.

Included in the above item of embankment are 35.30 cubic yards of puddle wall laid on the both sides of the division wall which was not shown on the drawings, and for which the specifications provide that the contractor shall be paid double the price of embankment, 35.30 cubic yards. The foregoing items are those upon which the work has been partly completed and for which there are definite prices in the contract. The foregoing items are those for which the contractor makes a claim for extra work and the quantities of which I find from the data in this office to be as follows: Of the item for digging "test pits" I have no means for ascertaining the extent; for removing concrete at the gate house I can find no record of the quantity removed or of the time occupied in doing so; for iron pipes for drip holes I believe 747 lineal feet to be a correct account; for cutting away main walls for connection with division wall I cannot ascertain the extent of the work or the time occupied; for floating centre or division wall below the top of embankment I believe 20.085 square feet to be a correct measurement of the work so done.

For excavating for connecting puddle with the outside and division walls I cannot ascertain the extent. A groove was cut in the granite at the bottom of the well at the gate house and an iron pipe inserted. The double walls and the apron at the gate house have been faced by spalling off the facing stones with a hammer to square beds and joints amounting to 62 073 square feet of such facing. The centre of the division wall above the embankment has been grouted to the extent of 13.838 cubic feet of such grouted work. I can find no measurement of broken stone for spall backing.

The item for pumping in consequence of being flooded from summit avenue improvement and waste from old reservoir, I have no means of verifying.

Respectfully submitted,

LEVI W. POST,
Chief Engineer.

The following is a measurement of granite work done on said reservoir, which measurement was made by the Chief Engineer and furnished by him as supplementary to the above report.

FAIR MEASUREMENT.

1—627.44 @ $40; 2 and 6—75.00 @ $80; 3—301.57 @ $40; 4—10.40 @ $80; 5—35.00 @ $40; 9, 10, 11—23.74 @ $80; 7—16.32 @ $40.

Jersey City, March 15, 1878.

LEVI W. POST, Chief Engineer.

At this meeting several experts were present and were examined by Mayor Siedler and their testimony taken verbatim by the clerk.

Your committee having obtained from outside sources all the evidence they could, they deem it advisable to meet privately for consultation in order that they might the more readily arrive at a final decision.

After several meetings and mature deliberations the following was determined upon.

Your committee find that there is due to J. B. Cleveland on his claim known as "Claim A," on "Exhibit D, 14," as follows.

118.981 cubic yards earth excavation @70c.	$8,328 67
12,232¼ cubic yards rock excavation @ $2	24,465 00
8,012 cubic yards concrete excavation @$12	96,144 00
29,056¼ cubic yards rubber wall excavation @$12	348,681 00
77,428 cubic yards embankment @ 35c.	27,099 80
3,530 cubic yards embankment, double price @70c	2,471 40

CUT GRANITE MASONARY.

No. 1, 627.44 cubic yards @$40	$25,097 60
Nos. 2, 6, 75 cubic yards @$80	6,000 00
No. 3. 301.57 cubic yards @40	12,062 80
No. 4, 10.41 cubic yards @80	832 00
No. 5, 35 cubic yards $40	1,400 00
Nos. 9, 10, 11, 23.74 cubic yards @80	1,899 20
No. 7, 16.32 cubic yards @40	652 80
No. 8, 9.91 cubic yards @80	792 80
Total	$555,926 67

CREDIT.

Less amounts paid	533,500 00	
Less 96.07 cubic yards masonry net set	480 35	
		533,980 35
Amount found due on claim "A,"		$21,946 32
Your committee find that there is due to J. B. Cleveland on his claim known as "claim B:"		
Test pits, 2,915 cubic yards @ 70		$2,040 50
Time of 12 men and foremen removing concrete gate house		57 80
747 feet of iron pipe @ 40		298 80
Cutting away walls		100 00
Floating centre walls, 20,085 @10		2,008 50
Excavation to connect puddle with division walls		35 00
Cutting groove in granite in bottom of well hole		15 00
Iron pipe, 9 feet for same		9 00
2,299 cubic yards facing rubber wall @ 3.37½		7,759 13
13,838 cubic feet grouting concrete, nothing allowed		
2,000 instead of 4,000 cubic yards of spall backing @ 1.50		3,000 00
Extra pumping, Summit avenue, &c.		500 00
Total amount allowed on this claim		$15,943 73

Your committee have determined to set aside the claim of J. B. Cleveland known as "Claim C" or "Exhibit D 16," and not to allow him anything for the same. This claim is for "prospective profits" or for damages and profits on work to be done to complete the Reservoir in accordance to plans now on file in the office of the Board of Public Works.

Your committee find that there is due to J. B. Cleveland on his claim known as "Claim D" or "Exhibit D 17" as follows:

For retained per centage on sewer in connection with Reservoir No. 3, as per voucher No. 412	$2,185 00
On item of 158 yards of concrete in bottom of sewer at $10 per yard nothing is allowed.	
Total amount allowed on this claim.	$2,185 00

Your committee have allowed interest from June 16th, 1874 to March 21st, 1878, being three years and two hundred and seventy-eight days.

The following is a recapitulation of the finding of the committee and a comparison of the amounts claimed to be due by J. B. Cleveland, with those found to be due by the committee.

Copy of the totals of J. B. Cleveland's claims:

"Claim A" or Exhibit D, 14"	$35.490 32
"Claim B" or "Exhibit D 15".	33,930 05
"Claim C" or "Exhibit D, 16".	71,165 00
"Claim D" or "Exhibit D, 17".	3,765 00
	$143,350 37
Interest from Dec. 2d, 1873 to March 21st, 1878, about	43,176 33
Total amount claimed by J. B. Cleveland	$186,526 70

Amounts found to be due by the Committee of Finance and Taxation.

"Claim A" or "Exhibit D, 14".	$21,946 32
"Claim B" or "Exhibit D, 15".	15,923 73
"Claim C" or "Exhibit D, 16".	00,000 00
"Claim D" or "Exhibit D, 17".	2,185 00
	$ 40,055 05
Interest from June 16th, 1874, to March 21st, 1878 @ 7 per cent, 3 years 278 days	10,544 44
Total amount allowed by Committee	$50,599 49

As per above statement your committee have formed and do now determine that there is due to J. B. Cleveland for work done and materials furnished in the construction of Reservoir No. 3, of the Jersey City Water Works and the sewer connected therewith, and for any and all claims or demands for any future gains or profits which might have accrued to the said J. B. Cleveland, in case he had carried out and fulfilled the contract assigned to him, and for all claims and demands of every nature whatsoever, against the city, that may or might, or that heretofore have arisen out of said contract or "An act relative to reservoir No. 3, of the Jersey City Water Works," approved March 29, 1875, or the act of March 7, 1877, or the supplement thereto of February 14th, 1878, or out of the doing of any work or furnishing any materials on or for the said reservoir, or out of the action or failure to act of any of the municipal Boards of Jersey City, the sum of forty thousand and fifty-five dollars and five cents ($40,055 05), with interest thereon at the rate of seven per centum per annum, from June 16th, 1874 to March 21st, 1878—three years and two hundred and seventy-eight days—amounting to ten thousand five hundred and forty-four dollars and forty-four cents ($10,044 44), making the total amount due to J. B. Cleveland, including principal and interest, fifty thousand five hundred and ninety-nine dollars and forty-nine cents ($50,599 49).

Your committee would therefore respectfully recommend the adoption of the following resolution:

M. M. Drohan,
Marcus Beach,
Henry Pattberg,
S. H. Smith,
Jeremiah Sweeney,
Committee of the Whole.

I concur in the above report.
Charles Siedler, Mayor,
ex-officio a member of said Committee.

Resolved, That this Board is willing to settle the award heretofore made by the arbitrators in favor of Jeremiah B. Cleveland in reference to the construction of reservoir No. 3 for the sum of forty thousand and fifty-five dollars and five cents (40,055 05), with interest from June 16th, 1874, to March 21st, 1878, amounting to ten thousand five hundred and forty-four dollars and forty-four cents ($10,544 44), being a total amount of fifty thousand five hundred and ninety-nine dollars and forty-nine cents ($50,599 49), which amount this Board hereby offers to said J. B. Cleveland under the provisions of an act entitled "supplement to an act to enable the city authorities of Jersey City to make a settlement with the contractor for the construction of reservoir number three of the Jersey City water works," approved March 7th, 1877, which said supplement was approved February 14th, 1878, in full settlement of said award subject to his acceptance.

The following communication was received from Jeremiah B. Cleveland:

I, Jeremiah B. Cleveland, do hereby accept the offer of forty thousand and fifty-five dollars and five cents ($40,055 05) with interest from June 16, 1874, to March 21, 1878, amounting to ten thousand five hundred and forty-four dollars and forty-four cents ($10,544 44), being a total amount of fifty thousand five hundred and ninety-nine dollars and forty-nine cents ($50,599 49), made by the Board of Finance and Taxation, of Jersey City, in full settlement of the award heretofore made by arbitrators in my favor under the provisions of an act entitled "An act to enable the city authorities of Jersey City to make a settlement with the contractor for the construction of Reservoir No. 3, of the

Jersey City Water Works," approved March 7, 1877, and on payment thereof will execute the release as provided for in section 8 of said act of March 7, 1877.

J. B. CLEVELAND.

Dated Jersey City, March 21, 1878.

The above communication was ordered filed and spread at large upon the minutes.

In conection therewith Mr. Pattberg offered the following resolution:

Whereas, It was on this twenty-first day of March, 1878, resolved as follows:

Resolved, That this Board is willing to settle the award heretofore made by the arbitrators in favor of Jeremiah B Cleveland in reference to the construction of Reservoir No. 3, for the sum of $40,055 05, with interest from June 16, 1874, to March 21, 1878, amounting to $10,544 44, being a total amount of $50,599 49, which amount this Board hereby offers to said Cleveland under the provisions of of an act entitled "supplement to an act to enable the city authorities of Jersey City to make a settlement with the contractor for the construction of Reservoir number three of the Jersey City Water Works" approved March 7, 1877, which said supplement was approved February 14, 1878, in full settlement of said award subject to his acceptance" and

Whereas, Thereafter Jeremiah B. Cleveland accepted in writing the offer of said Board a copy of which is as follows:

I, Jeremiah B. Cleveland do hereby accept the offer of forty thousand and fifty-five dollars and five cents ($40,055 05) with interest, from June 16, 1874 to March 21, 1878, amounting to ten thousand five hundred and forty four dollars and forty-four cents ($10,544 44) being a total amount of fifty thousand five hundred and ninety-nine dollars and forty nine cents ($50,599 49) made by the Board of Finance and Taxation of Jersey City in full settlement of the award heretofore made by arbitrators in my favor under the provisions of an act entitled "Supplement to an act to enable the city authorities of Jersey City to make a settlement with the contractor for the construction of Reservoir No. 3, of the Jersey City Water Works, approved March 7th, 1877, and on payment thereof will execute the release as provided for in section 8 of said act of March 7th, 1877.

J. B. CLEVELAND.

Dated Jersey City, March 21st, 1878.

Therefore be it, Resolved, That the award heretofore made by the arbitrators in favor of Jeremiah B. Cleveland under the provisions of an act entitled "Supplement to an act to enable the city authorities of Jersey City to make a settlement with the contractor for the construction of reservoir number three of the Jersey City water works," approved March 7, 1877, be settled for the sum of forty thousand and fifty-five dollars and five cents ($40,050 05), with interest from June 16, 1874, to March 21, 1878, amounting to ten thousand five hundred and forty-four dollars and forty-four cents ($10,544 44), being a total amount of fifty thousand five hundred and ninety-nine dollars and forty-nine cents ($50,599 49), which latter sum shall be taken to be the true amount of said award, and as such shall be paid to Jeremiah B. Cleveland, and paid the same as if the award had been made for that amount, such settlement and payment being in the judgment of this Board best for the interest of the city.

The President having called for the ayes and nays on the above resolution, the report was received and the resolution adopted unanimously.

On motion the Board adjourned.

JOHN T. VAN CLEEF, Clerk.

Special meeting of the Board of Finance and Taxation, held in the City Hall, Saturday, March 23d, 1878, at 7:30 o'clock p. m.

Present All the members.

The reading of the minutes of the last regular meeting was dispensed with and laid over for approval to the next regular meeting.

The clerk read the call of the meeting signed by the President. It was as follows:

Jersey City, March 22d, 1878.

John T. Van Cleef, Esq., Clerk Board of Finance and Taxation of Jersey City:

Dear Sir—You are hereby directed to notify the different members of this Board that a special meeting will be held Saturday, March 23d, 1878, at 7:30 o'clock p. m., in order that this Board may decide in what manner the amount due J. B. Cleveland by resolution of March 21st, 1878, should be paid.

With respect,

M. M. DROHAN, President.

By Mr. Pattberg:

Whereas, Jeremiah B. Cleveland has accepted the offer of fifty thousand five hundred and ninety-nine dollars and forty-nine cents (50,599 49) made by this Board in full settlement and satisfaction of the award heretofore made in his favor by Arbitrators in reference to the construction of Reservoir number three, and the sewer connected therewith; and this Board having thereupon on the 21st day of March, A. D., 1878, adopted a resolution to pay said sum as the true amount of said award the same as if the award had been made for that amount, and the Mayor having approved of said action of this Board; therefore

Resolved, That inasmuch as there are no moneys at this time in the Treasury to pay said amount not otherwise appropriated, bonds of the city of Jersey City shall forthwith be issued by virtue of an act entitled "An act to enable the city authorities of Jersey City to make a settlement with the contractor for the construction of Reservoir number three, of the Jersey City Water Works" approved March 7th, 1877, and the supplement thereto approved February 14, 1878, in such an amount as shall be necessary to pay said Cleveland the said sum to wit: Nine bonds of five thousand dollars ($5,000) each, and one of two thousand dollars ($2,000) that being a sufficient number of bonds considering the premium thereon necessary to be issued to pay the amount said Cleveland has accepted Said bonds to be payable thirty years from the date thereof and drawing interest at the rate of seven per centum per annum, papable semi-annually, which bonds shall be registered; and out of the proceeds thereof this Board do forthwith pay to said Jeremiah B. Cleveland the said sum of fifty thousand five hundred and ninety-nine dollars and forty cents, in full settlement and satisfaction of said award.

Resolved, Also that upon payment to said Cleveland of said sum, he do execute to the Corporation of Jersey City, and deliver to the Board of Public Works, a release as provided in section eight of said act of March 7th, 1877, hereinbefore referred to, said release to be approved by the Corporation Counsel and Attorney."

The President having called for the ayes and nays on the above resolution it was adopted unanimously.

On motion of Mr. Smith the Board adjourned.

JOHN T. VAN CLEEF, Clerk.

FREE PUBLIC LIBRARY. JERSEY CITY, N. J.

Regular meeting of the Board of Finance and Taxation held in the City Hall, Thursday, March 28th, 1878, at 7:30 o'clock P. M.

Present—All the members.

On motion of Mr. Smith the reading of the minutes was dispensed with.

PRESENTATION OF PETITIONS AND COMMUNICATIONS.

Petition of Max Ernest for relief of taxes of 1876. Petition of George Och for return of money paid in error, both received and referred to Committee on Taxes and Concurrent Resolutions.

Petition of James Hetherington for return of $15 00 as difference between the old and new assessment. Petition of Edgar M. Eoff for the return of money paid on an assessment in Palisade avenue. Petition of Robert A. Graham for the return of $50 paid to Judge Davis as a fine. All of the above petitions were received and referred to the Corporation Counsel.

PRESENTATION OF CLAIMS.

Claim of the Jersey City Coal Company of $45 for coal furnished City Hall, February 12, 1878; claim of J. H. Gilvary of $15 50 for one resolution book furnished office of the Board of Finance and Taxation; claim of the Jordan Stationery Company as corrected of $65 50 for bonds and stationery furnished Board of Finance and Taxation, Dec. 3d, 1878. All of the above claims were received and referred to the Committee on Printing, Stationery and Supplies.

OFFICIAL COMMUNICATIONS.

The City Treasurer reported the following balances credited to all the accounts in the National Banks at the close of business this day:

Balance credit tax account		$117,492 31
" " assessment account.		
" " water "		
" " sinking fund, 1873...		
" " " 1876...		

The City Comptroller reported the following receipts of the city treasury, March 21st to 28th, 1878, both days included:

General tax account, total..... ...	$3,332 97
Assessment account, total.....	389 81
Water account, total.....	4,280 51
Sinking Fund account, 1873.	156 00
Sinking Fund account, 1876.....	

Both received and ordered filed.

A preamble and resolution was received from the Board of Directors of Education requesting this Board to appropriate the sum of $16,135 91 for the payment of deficiencies in the salaries of teachers for one half of the month of July and one half of the month of August, 1877. Received and referred to the Committee on Finance.

Resolution from the Board of Directors of Education requesting transfer of $95 from the account of the Committee on Printing and Blanks to the account of the Committee on Finance, for the purpose of insuring the property of said Board. Received and referred back for correction.

Concurrent resolution from the Board of Public Works received and referred to the Committee on Taxes and Concurrent Resolutions.

REPORTS OF STANDING COMMITTEES.

The Committee on Taxes and Concurrent Resolutions reported on concurrent resolution from the Board of Public Works recommending the adoption of the following resolution:

Resolved, That the following resolution adopted by the Board of Public Works March 19th, 1878, to wit:

Resolved, That $41 be paid to John Doyle for horseshoeing; $8 71 to E. A. Doyle for sundry drugs; $5 79 to Martin Bonner for repairing drain on Webster avenue; $22 50 to James Muldoon for blacksmith and wheelwright work; $27 80 to Ahlenmeyer Bros., for repairing carts; $19 50 to Edward Marks for repairing gauges; $22 50 to Edward Marks for mercury gauge; $13 04 to D. C. Farley for sundries at Belleville; $44 20 to Tubular Barrow and Truck Co. for tubular barrows; $15 to Oscar Senfer for repairing telegraph lines; $117 70 to National Rubber Co., for valves; $6 05 to Knowles Steam Pump Works for labor and sundries; $24 to George Wood for pine wood; $7 98 to N. C. McCormack for sundries; $39 40 to P. H. O'Conner for plumbing work; $6 to J. H. Gautier & Co., for raw clay; $2 95 to D. C Farley for sundries; $34 to Henry Steinbruck for coal and wood at office; $14 17 to Martin Bonner for repairing building on Palisade avenue; $15 10 to The Argus for corporation printing; $9 80 to the Freie Presse for corporation printing; $37 to the Freie Presse for corporation printing; $190 30 to the Evening Journal for corporation printing; $20 21 to Hosford & Sons for drawing paper for Engineering Bureau, be and is hereby concurred in by the Board of Finance and Taxation.

The President having called for the ayes and nays on the above resolution it was adopted unanimously.

The Committee on Printing, Stationery and Supplies reported on claim of the Evening Journal, recommending the adoption of the following resolution:

Resolved, That the sum of $50 be paid to the Evening Journal for advertising tax notices Dec. 5th to 18th, 1878.

On claim of the Jersey City Coal Company, recommending the adoption of the following resolution:

Resolved, That the sum of $45 be paid to the Jersey City Coal Company for coal furnished City Hall, February 12th, 1878.

On claim of Frederick Westphal of $11 10 for repairing clock in office of the Board of Finance and Taxation, recommending that the same be referred back for correction.

The President having called for the ayes and nays on each of the above resolutions the reports were received and the resolutions and recommendations adopted unanimously.

MISCELLANEOUS BUSINESS.

By Mr. Pattberg and carried:

Moved, That the motion presented March 14th, 1878, to wit: "Moved, That this Board do now proceed to elect Assessors for the ensuing year," and now on the table be taken from the table.

By Mr. Pattberg and carried:

Moved, That the motion do now prevail.

Mr. Smith presented the following communication:

HEADQUARTERS FIRST DISTRICT,
DEMOCRATIC COMMITTEE, FRANKLIN HALL,
JERSEY CITY, Feb. 27, 1878.

It was unanimously:

Resolved, That we the First District Democratic Committee, organized under the authority of the General Committee, most respectfully petition your honorable body for the appointment of Michael Kilcauley as Assessor for the First Aldermanic District of Jersey City;

Resolved, That a copy of this resolution be sent to the members of the Board of Finance and Taxation, the Hon. M. M. Drohan, Marcus Beach, Henry Pattberg, Simeon H. Smith and Jeremiah Sweeney and signed by the Chairman and Secretary of the First District Democratic Committee.

F. G. WOLBERT, President.
HUDSON CLARKE, Secretary.

The communication was received, ordered spread at large upon the minutes, and filed.

By Mr. Pattoerg and carried—Moved that the nominations be made by districts.

For the First District President Drohan nominated Edward S. Smith. Mr. Pattoerg nominated Michael Kilcauley.

For the Second District President Drohan nominated Dennis McLaughlin.

For the Third District Mr. Sweenev nominated Hugh Dugan.

For the Fourth District Mr. Pattberg nominated Martin Logan.

For the Fifth District Mr. Beach nominated John M. Park.

For the Sixth District Mr. Pattberg nominated James C. Clarke.

By Mr. Pattberg and carried—Moved that the nominations do now close.

The President appointed Messrs. Beach and Sweeney to act as tellers.

The balloting was proceeded with and resulted as follows:

For Assessor of the First District Michael Kilcauley received three votes; Edward Smith received one vote. Mr. Smith not voting.

For Assessor of the Second District Dennis McLaughlin received four votes. Mr. Smith not voting.

For Assessor of the Third District Hugh Dugan received four votes. Mr. Smith not voting.

For Assessor of the Fourth District Martin Logan received four votes. Mr. Smith not voting.

For Assessor of the Fifth District, John M. Park received four votes. Mr. Smith not voting.

For Assessor of the Sixth District, James C. Clarke received four votes. Mr. Smith not voting.

Michael Kilcauley having received three votes, he was declared Assessor of the First District. Dennis McLaughlin having received four votes, he was declared Assessor of the Second District. Hugh Dugan having received four votes, he was declared Assessor of the Third District. Martin Logan having received four votes, he was declared Assessor of the Fourth District. John M. Park having received four votes he was declared Assessor of the Fifth District. James C. Clarke having received four votes, he was declared Assessor of the Sixth District.

By Mr. Pattberg and carried:

Moved, That we proceed to the election of a Corporation Counsel. to hold office at the pleasure of the Board.

For Corporation Counsel Mr. Pattberg nominated Leon Abbett, and he having received five votes, was duly declared elected.

By Mr. Pattberg and carried:

Moved, That we proceed to the election of a Corporation Attorney, to hold office at the pleasure of the Board.

Mr. Sweeney nominated Henry Traphagen for Corporation Attorney, and he having received five votes, was duly declared elected.

By Mr. Pattberg:

Resolved, That warrants be ordered drawn upon the City Treasurer in favor of that officer, for the following amounts, to be deposited to the credit of interest account of April, 1878, in the Hudson County National Bank:

On General account	$10,000
On General account	9,650
On Assessment account	17,185
On Water account	28 000

By Mr. Pattberg:

Resolved, That the Committee on Finance of the Board of Finance and Taxation be and they are hereby authorized to borrow from the Commissioners of the Sinking Fund the sum of twenty thousand dollars in anticipation of the collection of taxes and assessments and the sale of bonds to be taken from the account of said fund for 1876, and that a bond be issued by the Mayor and City Clerk under the city seal in favor of said Commissioners payable on demand, with interest at the rate of seven per centum per annum.

By Mr. Pattberg:

Resolved, That a warrant be ordered drawn upon the City Treasurer in favor of that officer for the sum of eight thousand dollars, to transfer that amount from General Account to Assessment Account to repay part of loan.

By Mr. Pattberg:

Resolved, That a warrant be ordered drawn upon the City Treasurer in favor of that officer for the sum of twenty thousand dollars, to transfer that amount from General Account to Water Account to repay part of loan.

The President having called for the yeas and nays on each of the above resolutions they were adopted unanimously.

The President asked permission to be excused for the remainder of the evening. Mr. Smith being called to the chair acted as President pro tem.

By Mr. Sweeney:

Resolved, That the sum of one thousand dollars be and is hereby transferred from the account of Printing, Stationery and Supplies to the account of Salaries in the Board of Finance and Taxation for the year ending November 30th, 1878.

The President pro tem. having called for the yeas and nays on the above resolution it was adopted by the following vote:

Yeas—Messrs. Beach, Pattberg and Sweeney.

Nay—Mr. Smith.

On motion of Mr. Beach the Board adjourned.

JOHN T. VAN CLEEF, Clerk.

Regular meeting of the Board of Finance and Taxation in the City Hall, Thursday, April 4th, 1878, at 7:30 o'clock P. M.

Present—All the members.

On motion the reading of the minutes of the last regular meeting was dispensed with and they were approved as printed.

PRESENTATION OF PETITIONS AND COMMUNICATIONS.

Petitions of Louis Heller and Jacob K. Bund, both for the refunding of difference between the old and new assessment. Received and referred to the Committee on Taxes and Concurrent Resolutions.

PRESENTATION OF CLAIMS.

Claim of John Gilvary of $24 25 for stationery furnished City Collector and Corporation Counsel; claim of The Argus for printing manual and corporation notices, $134.75. Both received and referred to the Committee on Printing, Stationery and Supplies.

Claim of Samuel McBurney of $113 33 for salary for the month of March as expert in examining the books and accounts of J. V. B. Vreeland late Water Registrar. Received and referred to the Committee on Salaries and Claims.

OFFICIAL COMMUNICATIONS.

The City Clerk presented a certified copy of an act entitled "An act relative to past due taxes, assessments and water rents in certain cities of this State and providing for the payment thereof.

The Clerk having read the same, on motion it was received and referred to the Committee on Taxes and Concurrent Resolutions.

The following communication was received from Samuel McBurney appointed as expert to examine the books and accounts of J. V. B. Vreeland late Water Registrar.

To the Honorable Board of Finance and Taxation of Jersey City:

Gentlemen—In accordance with a resolution passed by your Honorable Body, I have examined the books and accounts of J. V. B. Vreeland, late Water Registrar, and find that he has collected from November 1st, 1874, to May 2d, 1877, the amount of $997,522 61, and he has paid over to the City Treasurer in said time $997,520 30, leaving a balance in his hands of $2 31. I have checked off all the water registers from May 1st, 1873, up to May 1st, 1877, and hand herewith a detailed statement of the same.

Your obedient servant,

SAMUEL MCBURNEY.

Jersey City, April 4th, 1878.

On motion the communication was received, ordered spread at large on the minutes and referred to the Committee on Finance

Requisition from the City Marshal for coal. Received and referred to the Committee on Printing, Stationery and Supplies with power.

Report of F. C. Wolbert, Clerk of the First District Police Court, stating that he had received for fines for the month of March, 1878, $412 50, and had paid the same over to the City Treasurer, Received and ordered filed.

The City Collector certified that he had received March 22d, 1878 for collection in his office the following assessment maps: Improvements of Concord street from St. Paul's to Hoboken avenue, $1,478; Harrison avenue from Bergen to West Side, $7,299; Summit avenue from Crawford to Wayne street, $11,758 50; Brinkerhoff street, from Bergen to Crescent avenue, $9,548; Belmont (late Bowden) from Monticello to Summit avenue, $9 531 10; Montgomery street from Summit to Bergen avenue, $2,449; Walnut (now Johnston avenue) from Grand to Pine street, $16,443 50. Received and ordered filed.

The City Treasurer reported the following balances credited to all the accounts in the National Banks at the close of business this day:

Balance credit tax account		
" " assessment account		
" " water "		$46,535 45
" " sinking fund, 1873		
" " " " 1876		

The City Comptroller reported the following receipts of the City Treasury, March 28th to April 2d, both days included:

General tax account, total	$6,157 61
Assessment account, total	156 79
Water " total	1,476 36
Sinking Fund, 1873, total	322 12
Sinking Fund, 1876, total	184 87

Both received and ordered filed,

Communication from the Corporation Counsel:

Jersey City, April 2d, 1878.

To the Honorable the Board of Finance and Taxation of Jersey City:

Gentlemen—I have received notice from the Clerk of your Board that I was re-elected Corporation Counsel March 28th, 1878. I accept the appointment and thank your Board for its action in this matter. Respectfully yours,

LEON ABBETT.

On motion the communication was received and ordered filed.

Communication from the Board of Assessors stating that they met in the Aldermanic Chamber on Friday, March 29th, and organized with Hugh Dugan as President, and Martin Logan as clerk, and requesting the Board of Finance and Taxation to furnish the necessary field books, stationery, &c. Received and referred to the Committee on Printing, Stationery and Supplies with power.

Opinion of the Corporation Counsel:

Jersey City April 1, 1878.

To the Honorable the Board of Finance and Taxation of Jersey City:

Gentlemen—The petition of James Hetherington for the return of $16 06 paid by him as interest under act of March 27, 1874, is an application to recover money voluntarily paid by him under a mistake of law in a case where all the facts could be equally known to both parties. In such a case the party cannot recover in a suit against the city.

Respectfully submitted,

LEON ABBETT, C. C. of J. C.

The opinion was received and ordered filed.

Opinion of the Corporation Counsel:

Jersey City, April 1, 1878.

To the Honorable the Board of Finance and Taxation of Jersey City:

Gentlemen—If you ascertain upon investigation that the facts set forth in the petition of Robert Graham are true, you may, in your discretion, refund the penalty paid by him.

Respectfully submitted,

LEON ABBETT, C. C. of J. C.

The opinion was received, ordered filed and the subject matter referred to the Committee on Finance.

Two resolutions from the Board of Directors of Education requesting transfer. Referred to the Committee on Finance.

Concurrent resolution from the Board of Public Works, showing the amount of money required for the three months ensuing to be $75,000. Received and referred to the Committee on Finance.

Three concurrent resolutions from the Board of Public Works. Received and referred to the Committee on Taxes and Concurrent Resolutions.

REPORTS OF STANDING COMMITTEES.

The Committee on Finance reported on resolution from the Board of Directors of Education requesting this Board to appropriate money to pay the deficiencies in the salaries of teachers, recommending that the matter be re-referred to the Corporation Counsel for his opinion.

The President having called for the ayes and nays the recommendation was adopted unanimously.

The Committee on Taxes and Concurrent Resolutions reported on petition of the Mutual Life Insurance Company as follows: Your Committee on Taxes and Concurrent Resolutions to whom was referred March 21st, 1878, the petition of the Mutual Life Insurance Company for the reduction of assessment, would most respectfully report that your committee cannot find authority that would warrant them in recommending the reduction, and that they do not believe this Board has any right under the charter to reduce an assessment.

The same committee reported on concurrent resolutions from the Board of Public

Works, recommending the adoption of the following resolution:

Resolved, That the following resolution adopted by the Board of Public Works, April 2d, 1878, to wit:

Resolved, That the sum of $16 50 be paid to The Argus for corporation printing; $211 be paid to The Argus for advertising notices, be and is hereby concurred in by the Board of Finance and Taxation.

Resolved, That the following resolution adopted by the Board of Public Works, April 2d, 1878, to wit:

Resolved, That by and with the concurrence of the Board of Finance and Taxation and approval of the Mayor and Aldermen, the report of the Committee on Streets and Sewers upon the application in writing of H. M. Traphagen and others, presented to this Board on the 2d day of April, 1878, for the reconstruction of Pavonia avenue, from the westerly side of Provost street to the easterly side of East Hamilton Place, be and the same is hereby accepted by this Board, which hereby declares its determination to make said improvement, unless at or before the time hereafter to be appointed for hearing parties in relation thereto, a remonstrance shall be presented to this Board signed by the owners of property liable to more than one half the assessment therefor; and that the Commissioners of Assessment with the aid and assistance of the Bureau of Survey, be and are hereby directed to make and report to this Board an estimate of the quantity and kind of excavation and filling and amount of work to be done and of the materials to be furnished for the making and completion of the said improvement, and that upon the filing of such report the Clerk of this Board shall advertise for proposals for doing such work and furnishing such materials, in the manner and for the length of time required by law, be and is hereby concurred in by the Board of Finance and Taxation.

Resolved, That the following resolution adopted by the Board of Public Works, March 26th, 1878, to wit:

Resolved, That the sum of $18 be paid to J. L. McGimpsey for posting bills; $124 46 to Charles Boltwood for sundries; $19 14 to Dailey, Crane & Webster for lumber; $10 to T. Sanford & Son for one sled; $138 to John McLean for fire hydrants; $25 55 to Brady & Fitzsimmons for feed for pipe yard horses; $201 70 to J. F. McCoy for pig lead; $121 53 to Michael Fitzpatrick for sleeves, frames and covers; $9 25 to James Rafter for water trough; $129 65 to R. D. Wood & Co. for valves; $62 10 to J. C. Herald for corporation printing; $2 40 to Freie Presse for corporation printing, be and is hereby concurred in by the Board of Finance and Taxation.

Resolved, That the following resolution, adopted by the Board of Public Works April 2d, 1878, to wit:

Resolvdd, That the Committee on Extensions and Distributions, by and with the concurrence of the Board of Finance and Taxation, be and are hereby authorized to advertise for proposals for furnishing and delivering of one hundred (100) lengths of twelve (12) inch cast iron water pipe, be and is hereby concurred in by the Board of Finance and Taxation.

The same committee reported on an act relative to past due taxes, recommending the adoption of the following resolutions:

Resolved, That the City Collector be and he is hereby authorized to receive and collect upon all taxes and assessments remaining unpaid in whole or in part on the date of this resolution, interest at the rate of seven per centum per annum from the date such taxes and assessments have become due and payable until the 1st day of July, 1878, under provision of an act entitled "an act relative to past due taxes, assessments and water rents in certain cities of this State, and providing for the payment thereof."

Be it further resolved, That the Clerk of this Board be requested to advertise the same on the 6th and 20th of each month in the official papers.

Resolved, That the Water Registrar be and he is hereby authorized to receive and collect upon all water rents remaining unpaid in whole or in part on the date of the adoption of this resolution interest at the rate of seven per centum per annum from the date such water rents have become due and payable until the 1st day of July, 1878, under provision of an act entitled "An act relative to past due taxes, assessments and water rents in certain cities of this State and providing for the payment thereof;" be it further

Resolved, That the clerk of this Board be requested to advertise the same on the 6th and and 20th day of each month in the official papers.

The President having called for the ayes and nays on each of the above resolutions, the reports of the Committee were received and the resolutions and recommendation adopted unanimously.

The Committee on Printing, Stationery and Supplies reported on the following claims, and recommending the adoption of the following resolutions:

Resolved, That the sum of $7 be paid to J. W. Harrison for stationery furnished Board of Commissioners of Appeal in cases of taxation.

Resolved, That the sum of $5 50 be paid to J. H. Gilvarry for one resolution book for office of the Board of Finance and Taxation.

Resolved, That the sum of $25 50 be paid to J. H. Gilvarry for stationery furnished the Corporation Counsel.

Resolved. That the sum of $11 10 be paid to Frederick Westphal for cleaning and repairing clock in office of the Board of Finance and Taxation.

Resolved, That the sum of $134 75 be paid to The Argus for advertising and printing corporation notices and manuals.

Resolved, That the sum of $65 50 be paid to the Jordan Stationery Company for bond book of blank bonds furnished for Board of Finance and Taxation.

The President having called for the ayes and nays on each of the above resolutions, the reports of the committee were received and the resolutions adopted unanimously.

MISCELLANEOUS BUSINESS.

By Mr. Smith:

Resolved, That the assessment map entitled, "Final assessment for the widening and extension of Walnut street," and the report of the Commissioners of Assessment accompanying the same, filed with the clerk of the Board of Public Works March 13th, 1872, and confirmed by the Board of Public Works March 25, 1872, and approved by the Mayor March 28, 1872, and all the proceedings in relation to the assessment therein made, and also the assessment for said improvement, to wit: the widening and extension of Walnut street (now Johnston avenue), from Pine street to Grand street, be vacated and set aside and a reassessment made as if such assessment so vacated had never been made.

By Mr. Smith: Resolved, That the assessment map entitled assessment map and list for the grading, regulating, flagging, etc., of Clerk avenue, and the report of the Commissioners of Assessment accompanying the same, filed in the City Clerk's office Sept 6, 1870, and confirmed by the Board of Aldermen Oct. 4, 1870, and approved by the Mayor Oct. 8, 1870, and all the proceedings in relation to the assessment therein made, and also the assessment for said improvement, to wit: for grading, regulating, flagging, etc., Clerk avenue, be vacated and set aside and a reassessment made as if such assessment so vacated had never been made.

By Mr. Smith: Resolved, That the assessment map entitled assessment map for the improvement of Palisade road, from Academy street to Bergen avenue, and the report of the Commissioners of Assessment accompanying the same, filed in the City Clerk's office Aug. 12, 1870, and confirmed by the Board of Aldermen of Jersey City by resolution passed September 6, 1870, and approved by the Mayor Sept. 14, 1870, and all the proceedings in relation to the assessment therein made, and also the assessment for said improvement, to wit: for grading, flagging, relaying flag and bridging Palisade road, from Academy street to Bergen avenue (now Sipp avenue), be vacated and set aside and a reassessment made, as if

such assessment so vacated had never been made.

By Mr. Smith:

Resolved, That the assessment map entitled "Assessment map for the improvement of Summit street, from Academy street to the N. J. Railroad" and the report of the Commissioners of Assessment accompanying the same, filed in the City Clerk's office Sept. 28th, 1870, and confirmed by the Board of Aldermen Nov. 16, 1870, and approved by the Mayor and Aldermen of Jersey City Nov. 19th, 1870, and all the proceedings in relation to the assessment therein made, and also the assessment for said improvement, to wit: for grading and flagging Summit street (now Baldwin avenue), from the N. J. Railroad to Academy street, be vacated and set aside and a reassessment made, as if such assessment so vacated had never been made.

By Mr. Smith:

Resolved, That the assessment map entitled "Assessment map for the improvement of Prospect street, from the north side of North 7th street to the northerly boundary of the city" and the report of the Commissioners of Assessment accompanying the same, filed in the City Clerk's office, Aug. 16, 1870, and confirmed by the Board of Aldermen Sept. 6, 1870, and approved by the Mayor Sept. 9, 1870, and all the proceedings in relation to the assessment therein made, and also the assessment for said improvement, to wit: for the improvement of Prospect street (now Henderson street, from North 7th street to the northerly boundary of the city, be vacated and set aside and a reassessment made, as if such assessment so vacated had never been made.

By Mr. Smith:

Resolved, That the assessment map entitled assessment map for the improvement of West Side avenue from Newark plank road to Yale avenue, Jersey City, N. J., and the report of the Commissioners of Assessment accompanying the same, filed in the City Clerk's office July 20th, 1870, and confirmed by resolution of the Board of Aldermen August 19th, 1870, and all the proceedings in relation to the assessment therein made, and also the assessment for said improvement to wit: For the improvement of West Side avenue from Newark plank road (now Communipaw avenue) to Yale avenue be vacated and set aside, and a reassessment made as if such assessment so vacated had never been made.

By Mr. Smith:

Resolved, That the assessment map entitled assessment map for the improvement of Franklyn street from Monticello avenue to Newark plank road, and the report of the Commissioners of Assessments accompanying the same, filed in the City Clerk's office August 12th, 1870, and confirmed by resolution of the Board of Aldermen adopted September 6th, 1870, and approved by the Mayor September 9, 1870, and all the proceedings in relation to the assessment therein made, and also the assessment for said improvement to wit: For paving, curbing, resetting curb, flagging and relaying flags, grading, cribbing Franklyn street from Monticello avenue to Newark plank road be vacated and set aside, and a reassessment made as if such such assessment so vacated had never been made.

By Mr. Smith:

Resolved, That the assessment map entitled "assessment map and list for the construction of a sewer from the main sewer in New York avenue (late Clinton street), through Griffith avenue to Palisade avenue and thence to Bower street (late Van Vorst street), and the report of the Commissioners of Assessment accompanying the same filed with the Clerk of the Board of Public Works, July 29th, 1872 and confirmed by the Board of Public Works, August 27th, 1872, and approved by the Mayor, August 29th, 1872, and all the proceedings in relation to the assessments therein made and also the assessment for said improvement to wit: For the construction of a 30-inch sewer with the necessary manholes, receiving basins, connections, &c., in Palisade avenue and Griffith avenue, from New York avenue to Bowers street be vacated and set aside and a reassessment made as if such assessment so vacated had never been made.

The President having called for the ayes and nays on each of the above resolutions they were received and adopted unanimously.

On motion the Board adjourned.

JOHN T. VAN CLEEF, Clerk.

Regular meeting of the Board of Finance and Taxation held in the City Hall, Thursday, April 11th, 1878, at 7:30 o'clock P. M.

Present—All the members.

On motion of Mr. Beach the reading of the minutes of the last regular meeting was dispensed with, and they were approved as printed.

PRESENTATION OF PETITIONS AND COMMUNICATIONS.

Petitions of Peter Dean, Marcus McCracken, James A. Alexander, Sarah J. Rudderon and William Russell, all for the return of difference between the old and new assessment. Received and referred to the Committee on Taxes and Concurrent Resolutions.

Petition of Edward Coles, executor of estate of William F. Coles, for the cancelling of an assessment. Received and referred to the Committee on Taxes and Concurrent Resolutions.

Communication from William Brinkerhoff, attorney for Wm. Hatch, requesting speedy action of the Board on the payment of his claim. Received and referred to the Corporation Attorney.

PRESENTATION OF CLAIMS.

Claim of the Jersey City Gas Light Company of $115 75, for gas consumed in City Hall, from January 1st to April 1st, 1878. Received and referred to the Committee on Printing, Stationery and Supplies.

Claim of The Argus of $37, for printing manuals and letter-heads, March 30th to April 3d, 1878. Received and referred to the Committee on Printing, Stationery and Supplies.

OFFICIAL COMMUNICATIONS.

The City Treasurer reported the following balances credited to all the accounts in the National Banks at the close of business this day:

Balance credit tax account		
" " assessment account.		
" " water "	$31,052 36	
" " sinking fund, 1873. .		
" " " 1876...		

The City Comptroller reported the following receipts of the City Treasury, April 4th to 10th, both days included. Total, $12,688.65 to all the accounts. Both received and ordered filed.

Communication from the Corporation Attorney stating that the case of the Mayor and Aldermen of Jersey City plaintiffs in error against John S. Edwards defendant in error was decided in favor of the city. The communication was received and placed on file.

Itemized requisition from the Board of Assessors for stationery. Received and referred to the Committee on Printing, Stationery and Supplies with power.

Communication from the City Treasurer stating that Samuel McBurney in examining the books and accounts of J. V. B. Vreeland had found a deficiency of $2 31, which said amount said Vreeland has deposited with him requesting a receipt for the same, the receipt has not been delivered, and that he await directions from the Board before he proceeded in the premises. The communication was received and laid on the table.

Communication from the City Comptroller:

To the Honorable the Board of Finance and Taxation:

Gentlemen—In accordance with an act of the Legislature approved March 27th, 1873, I have the honor to present the following statement of the bonded debt of the city April 1st, 1878:

General bonded debt.....	$3,841 950
Assessment bonded debt.....	6,080,963
Water " "	4,788,000
Total..	$14,710,913

Bonds held by Commissioners of the Sinking Fund, $922,565.

Very respectfully,

SAMUEL C. NELSON, Comptroller.

The communication was received, spread at large on the minutes and ordered filed.

OPINION OF THE CORPORATION COUNSEL.

Jersey City, April 1st, 1878.

To the Hon. the Board of Finance and Taxation of Jersey City:

Gentlemen—The act of March 7th, 1878, expressly authorizes your Board to provide for the payment of balance of yearly salary of teachers as fixed at the commencement of the fiscal or school year, provided such payment does not exceed one month's salary, you are authorized to borrow the money to make this payment and put the amount thereof in the next tax levy.

Respectfully submitted,

LEON ABBETT, Corporation Counsel.

The opinion was received, ordered filed and the subject matter referred to the Committee on Finance.

Concurrent resolution from the Board of Public Works in regard to the reappointment of Wm. A. Brown as Water Registrar for the ensuing year. Received and referred to the Committee on Finance.

Two concurrent resolutions from the Board of Public Works. Received and referred to the Committee on Taxes and Concurrent Resolutions.

On motion the Board took a recess of ten minutes.

Reassembling all the members were present.

REPORTS OF STANDING COMMITTEES.

The Committee on Finance reported on the result of the examination made by Samuel McBurney of the books and accounts of J. V. B. Vreeland, late Water Registrar, recommending that the report be received and filed and that the Treasurer be directed to notify the said Vreeland to pay over the balance found to be due the city, and that the clerk of this Board request the Corporation Counsel to give an opinion as to the proper manner said Vreeland should be released. The report was received and the recommendation adopted unanimously.

On motion the communication from the Treasurer in regard to receiving the of money found to be due the city from J. V. B. Vreeland, late Water Registrar, was taken from the table, and on motion the communication was ordered filed.

The same committee reported on the resolution from the Board of Public Works informing this Board that the probable amount of money required by the Board of Public Works for the three months ensuing would be $75,000, recommending that the same be received and placed on file.

The same committee reported on resolutions from the Board of Directors of Education requesting certain transfers, recommending that the matter lay on the table for the present and the clerk of this Board to notify the members of the committees interested to appear before this Board and give information regarding said transfer. On motion the report was received and the recommendation adopted.

The same committee reported on communication from Robert Graham regarding the return of $50 imposed upon him as a fine by Judge Davis, adverse to granting the prayer of the petitioner.

The President having called for the ayes and nays on each of the above reports, they were received and the recommendations adopted unanimously.

The Committee on Taxes and Concurrent Resolutions reported on concurrent resolution from the Board of Public Works, recommending the adoption of the following resolutions:

Resolved, That the following resolution, adopted by the Board of Public Works April 10, 1878, to wit:

Resolved, That by and with the concurrence of the Board of Finance and Taxation the contract for furnishing and delivering of one hundred and fifty thousand [150,000] specification blocks be and is hereby awarded to John M. Shannon at the price named in his bid, viz: twenty-eight dollars and seventy-four cents [$28 74] per thousand, and that the Corporation Attorney be and is hereby directed to prepare and have executed the necessary contract for the same be and is hereby concurred in by the Board of Finance and Taxation.

Resolved that the following resolution adopted by the Board of Public Works April 2 1878, to wit:

Resolved, That the sum of $42 be paid to T. J. Thomas, for basin covers; $31 to Akron Sewer Pipe Association, for sewer pipe; $483 49 to W. H. Waite, for feed for street department horses; $7 75 to to John A. Dittmar, for lumber; $130 to John A. Dittmar, for building bridge on Twelfth street; $40 25 to McFarland & McIlravy, for grate bars; $144 to William Stevens, for fire hydrants; $53 94 to G. B. Lockwood, for plumbing work on Greene street; $26 29 to B F. Woolsey & Co., for packing, nails and shovels; $27 50 to Dodge, Meigs & Co., for spruce plank; $24 to J. F. McCoy, for shovels and picks; $200 24 to J. F. McCoy, for pig lead; $6 55 to John Maloney, for plumbing work; $89 04 to R. D. Wood & Co., for iron pipe; $7 80 to John A, Dittmar, for work at office be and is hereby concurred in by the Board of Finance and Taxation.

Resolved, That the following resolution, adopted by the Board of Public Works, April 10, 1878, to wit:

Resolved, That the sum of $41 50 be paid to The Argus for corporation printing; $78 20 to the Evening Journal for corporation printing; $8 to the Freie Presse for corporation printing, be and is hereby concurred in by the Board of Finance and Taxation.

The same committee reported on concurrent resolution adopted by the Board of Public Works Feb. 5th, 1878, to wit:

Resolved, That the sum of $59 41 be paid to McAvoy Bros., for stationery, &c., adverse to concurring Your committee find some of the articles on the bill charged higher than the same kind and quality can be purchased for at retail.

The same committee reported petition of Max Ernst for the canceling of taxes on personal property, adverse to granting the prayer of the petitioner. Your committee do not believe this Board has the authority to cancel or reduce an assessment for taxes on personal property.

The same committee reported on petition of H. M. Traphagen to cancel the county and State taxes on plots 17, 18 and 19, block 215 Eighth street, for the years 1877-78, adverse. The Commissioners of Appeal having cancelled the city taxes, your committee do not believe the city should cancel the county or State taxes.

The President having called for the ayes and nays on each of the above reports, they were received and the resolutions and recommendations adopted unanimously.

The Committee on Printing, Stationery and Supplies reported on claim of O. H. Perry, recommending the adoption of the following resolution:

Resolved, That the sum of $42.50 be paid to O. H. Perry, for 10 tons of coal furnished City Hall, April 2, 1878.

The same committee reported on claim of J. H. Gilvarry, recommending the adoption of the following resolution:

Resolved, That the sum of $24.25 be paid to J. H. Gilvarry, for stationery furnished City Collector and Corporation Counsel, April 1, 1878.

The President having called for the ayes and nays on each of the above reports they were received and the resolutions adopted unanimously:

MISCELLANEOUS BUSINESS.

By Mr. Beach:

Resolved, That the sum of $1,889.75 be transferred from the District Court account of the Board of Aldermen, and placed to the credit of appropriation to Committee on Salaries and Claims of Board of Finance and Taxation of the present fiscal year in order that the salaries of the marshals of the two District Courts may be paid.

The President having called for the ayes and nays the resolution was adopted unanimously.

By Mr. Beach:

Resolved, That the extra time occupied by Samuel McBurney in examining the books of account of J V. B. Vreeland, late Water Registrar to wit: up to and including the 4th day of April, 1878, be and is hereby credited to him and allowed and approved of by this Board as being necessary for the full performance of his work in the examination of said books of account and the necessary report thereon.

On motion the resolution was referred to the Corporation Counsel.

By Mr. Smith:

Resolved, That under the authority contained in an act entitled "An Act relative to past due taxes, assessments and water rents in certain cities of this State, and providing for the payment thereof." Approved March 29, 1878, the City Treasurer is hereby authorized to receive and collect in redemption of lands and real estate sold for unpaid taxes, assessments and water rents and bought by the City Treasurer for the use of the city and remaining unredeemed in whole or in part on the date of the passage of said act, interest at the rate of seven per centum per annum from the date such taxes, assessments and water rents became due and payable including the cost of advertising and sale and that such rate and costs shall apply to sales heretofore made March 13th, 1874 and September 26th, 1873, to the City Treasurer for unpaid taxes and water rents.

By Mr. Pattberg:

Resolved, That a vote of thanks be tenpered to our worthy President, Martin M. Drohan, for the faithful and impartial manner he has performed his duties as presiding officer of this Board.

By Mr. Smith:

Resolved, That the thanks of this Board as a Board and as individuals are due to Hon. Leon Abbett, Corporation Counsel, for the energy and promptness with which he has performed the duties of his office, and for the many acts of individual courtesy which the members have received from him.

By Mr. Smith:

Resolved, That the thanks of this Board are due to Henry Traphagen, Corporation Attorney, for the prompt and satisfactory manner in which he has discharged the duties of his office.

By Mr. Smith:

Resolved, That the members of this Board whose terms of office have not expired do hereby tender their thanks to M. M. Drohan, Jeremiah Sweeney and Henry Pattberg, the retiring members, for the courtesy and unanimity which has marked their deliberations while members of this Board.

The President having called for the ayes and nays on each of the above resolutions they were adopted unanimously.

On motion a vote of thanks was tendered to the Clerk of this Board, the City Treasurer, the City Comptroller, the Board of Aldermen, the Clerk of the Board of Public Works, the Assessors, John T. M. Kaylar and the reporters.

On motion the Board then adjourned.

JOHN T. VAN CLEEF, Clerk.

PUBLIC LIBRARY. JERSEY CITY, N. J.

NT352.1
J48
1877-78

26De.'41 1.7/0

JERSEY CITY FREE PUBLIC LIBRARY
3 7954 9018 0505 6